Government
Publications

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SESSIONAL PAPERS.

Ontario. Legislative Assembly
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VOL. XXXIV.—PART IX.

FIFTH SESSION, NINTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO

5-4420
22/7/02

SESSION 1902.

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TORONTO.

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ARRANGED ALPHABETICALLY.

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No. 2.. Estimates (*Vote of Credit*) for the year 1902. Presented to the Legislature, 16th January, 1902. *Not Printed.* Estimates for the year 1902. Presented to the Legislature, 20th January, 1902. *Printed.* Estimates (Supplementary.) Presented to the Legislature, 6th March, 1902. *Printed.* Estimates (Further Supplementary.) Presented to the Legislature, 13th March, 1902. *Printed.*

No. 3.. Report of the Commissioner of Crown Lands, for the year 1901. Presented to the Legislature, 17th February, 1902. *Printed.*

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No. 6.. Report of the Commissioners for the Queen Victoria Niagara Falls Park, for the year 1901. Presented to the Legislature, 28th January, 1902. *Printed.*

No. 7.. Report of the Commissioner of Public Works for the year 1901. Presented to the Legislature, 11th February, 1902. *Printed.*

No. 8.. Report of the Inspectors of Factories, for the year 1901. Presented to the Legislature, 4th March, 1902. *Printed.*

No. 9.. Report upon the Registration of Births, Marriages and Deaths in the Province for the year 1901. Presented to the Legislature, 21st February, 1902. *Printed.*

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No. 11.. Financial Statements made by Building Societies, Loan Companies, Loaning Land Companies and Trust Companies for the year 1901. Presented to the Legislature, 5th March. 1902. *Printed.*

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No. 14.. Report of the Ontario Agricultural College and Experimental Farm, for the year 1901. Presented to the Legislature, 18th February, 1902. *Printed.*

No. 15.. Report of the Agricultural and Experimental Union of Ontario, for the year 1901. Presented to the Legislature, 4th March 1902. *Printed.*

No. 16.. Report of the Fruit Growers Association for the year 1901. Presented to the Legislature, 4th March 1902. *Printed.*

No 17.. Report of the Fruit Experiment Stations of Ontario, for the year 1901. Presented to the Legislature, 11th February, 1902. *Printed.*

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No. 22 . Report of the Dairymen's Association for the year 1901. Presented to the Legislature, 4th March, 1902. *Printed.*

No. 23.. Report of the Live Stock Breeders' Association for the year 1901. Presented to the Legislature, 22nd February, 1902. *Printed.*

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No. 28.. Report of the Bureau of Industries for the year 1901. Presented to the Legislature, 4th March, 1902. *Printed.*

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No. 38.. Report upon the Lunatic and Idiot Asylums of the Province for the year ending 30th September, 1901. Presented to the Legislature, 14th February, 1902. *Printed.*

No. 39.. Report upon the Common Gaols, Prisons and Reformatories of the Province for the year ending 30th September, 1901. Presented to the Legislature, 14th February, 1902. *Printed.*

No. 40.. Report upon the Hospitals, Refuges, etc, of the Province for the year ending 30th September, 1901. Presented to the Legislature, 5th March, 1902. *Printed.*

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No. 42.. Report upon the Ontario Institution for the Education of the Deaf and Dumb, Belleville, for the year ending 30th September, 1901. Presented to the Legislature, 13th January, 1902. *Printed.*

No. 43.. Report upon the work under the Children's Protection Act for the year 1901. Presented to the Legislature, 27th February, 1902. *Printed.*

No. 44.. Report of the Inspector of Liquor Li enses for the year 1901. Presented to the Legislature, 9th January, 1902. *Printed.*

No. 45.. Report of the Provincial Municipal Auditor for the year 1901. Presented to the Legislature, 9th January, 1902. *Printed.*

No. 46.. Return from the Records of the several elections to the Legislative Assembly in the Electoral Districts of South Perth, North Waterloo, London, East Kent and West Huron, since the General Election of March 1st, 1898, shewing:—(1) The number of Votes polled for each Candidate in the Electoral District in which there was a contest. (2) The majority wh reby each successful Candidate was returned. (3) The total number of Votes polled in each District. (4) The number of names on the Voters' Lists in each District. (5) The population of each District as shewn by the last Census. Presented to the Legislature, 9th January, 1902. *Printed.*

No. 47.. Report of the Legislative Librarian on the State of the Library. Presented to the Legislature, 8th January, 1902. *Not Printed.*

No. 48.. Report of the Assessment Commission 1902. Presented to the Legislature, 19th February, 1902. *Printed.*

No. 49.. Copy of Order in Council and Report of Committee *re* Compilation of the Imperial Statutes in force in the Province, under the provisions of Chapter 111, R.S.O., 1897, and now contained in Vol. III. R.S.O. Presented to the Legislature, 9th January, 1902. *Printed for Sessional Papers only.*

No. 50.. Account of the Official Guardian *ad litem* for the year 1901. Presented to the Legislature, 13th January, 1902. *Not Printed.*

No. 51.. Copy of Order in Council respecting the commutation of fees of A. M. McKinnon, Local Master and Registrar at Guelph. Presented to the Legislature, 15th January, 1902. *Not Printed.*

No. 52.. Copy of Order in Council respecting payment to His Honour B. L. Doyle, Junior Judge of the County of Huron, of the surplus Surrogate fees of the County. Presented to the Legislature, 15th January, 1902. *Not Printed.*

No. 53.. Return to an Order of the House, for a Return shewing:—(1) In what municipalities and unorganized districts has smallpox appeared in Ontario since January 1st, 1900. (2) What has been the source of the outbreak in each case. (3) What action was taken by the Government of the Province in the different outbreaks to prevent the spread of the disease. (4) To what extent was vaccination employed in the different outbreaks to limit the spread of the disease. (5) In how many plac s do Isolation Hospitals exist. (6) And whether (a) temporary or (b) permanent. (7) In how many centres in (a) organized districts, and (b) unorganized. Presented to the Legislature, 15th January, 1902. Mr. *Smith. Not Printed.*

No. 54.. Report of Inspector of San José Scale for the year 1901. Presented to the Legislature, 25th February, 1902. *Printed.*

No. 55.. Return to an Order of the House for a Return, shewing what amount, if any, has been received from private parties towards the support of their relatives or otherwise, in the respective Insane Asylums of the Province during the year 1901. Presented to the Legislature, 24th January, 1902. Mr. *Hoyle.* *Not Printed.*

No. 56.. The Birds of Ontario in relation to Agriculture. Presented to the Legislature, 29th January, 1902. *Printed for distribution only.*

No. 57.. Return to an Order of the House for a Return, shewing the number of fruit trees infested by the San José Scale, condemned to be destroyed by the Inspector or Inspectors in the County of Lincoln, the number actually destroyed; the number condemned but not destroyed; the names and residence of the owners of those not destroyed and the reason why not destroyed. Presented to the Legislature, 30th January, 1902. Mr. *Jessop.* *Not Printed.*

No. 58.. Return to an Order of the House for a Return, shewing:—(1) The amount of bonuses or subsidies voted to Railways by this Legislature, each year during 1898, 1899, 1900 and 1901. (2) The names of each railway receiving the same and the amount voted to each during that time. (3) The amount paid to each railway during each of such years, and the condition or conditions upon which such payments were made. Presented to the Legislature, 6th February, 1902. Mr. *Joynt.* *Not Printed.*

No. 59.. Also—Return to an Order of the House for a Return, shewing the number of persons confined in the different Gaols of the Province on January 14th, 1902, as indigent persons unable to support themselves, and the length of time each person had been confined. Also, shewing the number of insane persons confined in the different Gaols of the Province on January 14th, 1902; the length of time so confined, and the reason therefor. Presented to the Legislature, 6th February, 1902. Mr. *Barr.* *Not Printed.*

No. 60.. Return to an Order of the House for a Return, shewing:—(1) Who are the appointees under the Fisheries Department over the Rideau waters. (2) The name and the amount of salary of each overseer and sub overseer between Kingston and Ottawa. (3) The local jurisdiction of each overseer and sub-overseer, separately, as to limit of waters. (4) The number of licenses which have been granted during 1900 and 1901. (5) The name of each licensee and the amount paid for license individually. (6) The other sources of revenue under the Fisheries Department from fishing and otherwise for Ontario, from the Rideau waters. (7) The total revenue and expenditure in connection with the said waters under the Department. Presented to the Legislature, 7th February, 1902. Mr. *Joynt.* *Not Printed.*

No. 61.. Return to an Order of the House for a Return, giving the name of each License Commissioner in each License District in the Province and the amount of expenses allowed in each District, up to the 30th

April, 1901. The name and salary of each License Inspector in the Province up to the 30th April, 1901, the county for which he was appointed and the amount allowed each Inspector for expenses. Presented to the Legislature, 10th February, 1902. Mr. *Barr*. *Not Printed.*

No. 62.. Report in the matter of the Scott Enquiry *re* timber. Presented to the Legislature, 13th February, 1902. *Not Printed.*

No. 63.. Report on Sugar Beet Experiments in Ontario. Presented to the Legislature, 4th March, 1902. *Printed.*

No 64.. Agreement between His Majesty, represented by the Commissioner of Crown Lands, of the one part, and the Nepigon Pulp, Paper and Manufacturing Company, Limited, of the other part. Presented to the Legislature, 4th March, 1902. *Printed.*

No. 65.. Return to an Address to His Honour the Lieutenant-Governor, praying that he will cause to be laid before this House, a Return of copies of all Orders-in-council, correspondence and telegrams between the Government, or any official thereof, and the McNab Lumbering Company, Peter Ryan, John Bell, John Drynan, and any other person or persons, interested in the company, relating to certain lumber stored at Ingoldsby Station, and the timber dues thereon. Presented to the Legislature, 18th February, 1902. Mr. *Fox*. *Not Printed.*

No. 66.. Return to an Order of the House for a Return, of copies of all correspondence since January 1, 1901, between the Attorney-General, or any officer of his Department, and any other person or persons, relating to the export of gas from the Province under any lease; also, copy of such lease; also, copy of any instructions to, and any report made by Mr. Stiff on the subject since said date: also, copy of any injunction served on the Sheriff of the County of Essex forbidding him to interfere with the pipes of any Gas Company. Presented to the Legislature, 18th February, 1902. Mr. *Whitney*. *Not Printed.*

No. 67.. Agreement between His Majesty, represented by the Commissioner of Crown Lands, of the one part, and the Sturgeon Falls Pulp Company, Limited, of the other part. Presented to the Legislature, 4th March, 1902. *Printed.*

No. 68.. Agreement between His Majesty, represented by the Commissioner of Crown Lands, of the one part, and the Blanche River Pulp and Paper Company, Limited, of the other part. Presented to the Legislature, 4th March, 1902. *Printed.*

No. 69.. Report of W. T. Jennings, Esquire, M.S.C.E., upon the cause of damage by high water and ice in the Grand River at Galt, Ontario. Presented to the Legislature, 25th February, 1902. *Not Printed.*

No. 70.. Return to an Order of the House for a Return, shewing the number of Visiting Committees appointed under the provisions of the Act respecting Neglected and Dependent Children. Presented to the Legislature, 27th February, 1902. Mr. *Smith*. *Not Printed.*

No. 71.. Agreement between His Majesty, represented by the Commissioner of Crown Lands, of the one part, and the Montreal River Pulp and Paper Company, of the other part. . Presented to the Legislature, 5th March, 1902. *Printed.*

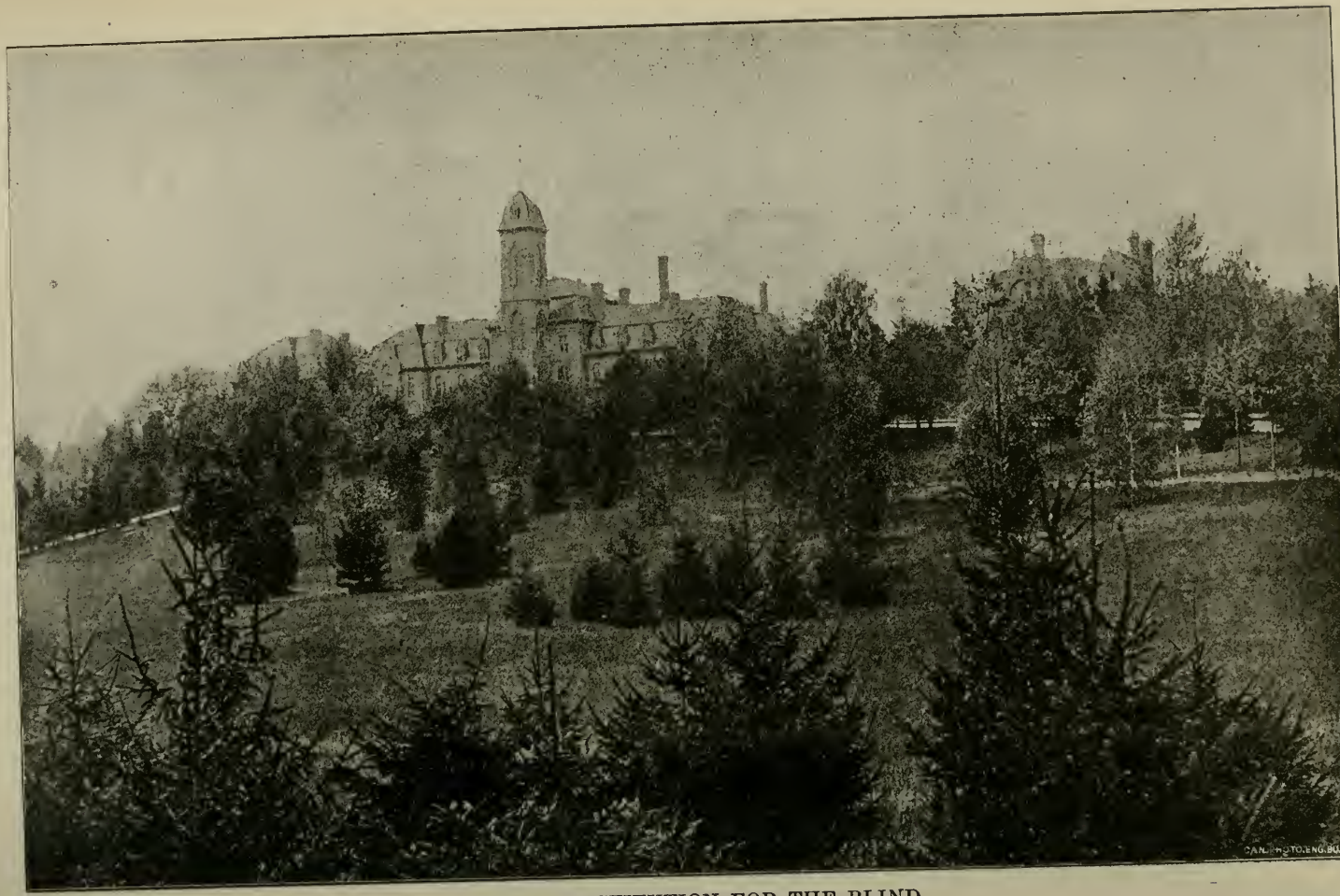
No. 72.. Statement of distribution of Revised and Sessional Statutes, up to 31st December, 1901. Presented to the Legislature, 4th March, 1902. *Not Printed.*

No. 73.. Return to an Order of the House, for a Return, shewing what number of Cold Storage Associations have been incorporated: where they are, and what amount was paid by the Province to each of the Associations formed under the Act of 1900, to provide for the incorporation of Co-operative Cold Storage Associations. Presented to the Legislature, 5th March, 1902. Mr. *McLaughlin. Not Printed.*

No. 74.. Return to an Order of the House for a Return, a copy of any Report, or other document, made to any Department of the Government by the engineer, or other officer or person, who surveyed the route of the proposed Temiskaming Railway. Presented to the Legislature, 7th March, 1902. Mr. *Beatty* (*Leeds.*) *Not Printed.*

No. 75.. Return to an Order of the House for a Return, of copies of all correspondence between any person or persons resident in the Townships of Sunnidale, Flos or Vespra, and the Government or any member or official thereof, relating to the drowning of lands therein caused by the overflow of the Mad and Nottawasaga Rivers, together with a copy of the Report of the Engineers upon the cause of such overflow or floods. Presented to the Legislature, 10th March, 1902. Mr. *Thompson. Not Printed.*

No. 76.. Copy of an Order-in-Council commuting the fees of His Honour A. B. Klein, Junior Judge of the County Court of Bruce. Presented to the Legislature, 15th March, 1902. *Not Printed.*



ONTARIO INSTITUTION FOR THE BLIND.

THIRTIETH ANNUAL REPORT

UPON THE

ONTARIO INSTITUTION

FOR THE

EDUCATION OF THE BLIND

BRANTFORD

BEING FOR THE YEAR ENDING 30TH SEPTEMBER,

1901.

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
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TORONTO.

PARLIAMENT BUILDINGS, TORONTO, November, 1901.

SIR,— I beg to transmit herewith the Thirtieth Annual Report upon the Institution for the Instruction and Education of the Blind, at Brantford, for the year ending 30th September, 1901.

I have the honor to be, Sir,
Your obedient servant,
T. F. CHAMBERLAIN,
Inspector.

THE HONORABLE J. R. STRATTON, M. P. P.,
Provincial Secretary.

PROVINCE OF ONTARIO INTITUTION FOR THE EDUCATION OF THE BLIND, BRANTFORD.

PARLIAMENT BUILDINGS,
TORONTO, November, 1901.

To His Honour The Honourable SIR OLIVER MOWAT, *Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Members of the Queen's Privy Council for Canada, and Lieutenant Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR :

I have the honour to submit herewith the Thirtieth Annual Report upon the Institution for the Education of the Blind, at Brantford, for the year ending 30th September, 1901.

I have the honour to be,
Your Honour's most obedient servant,

J. R. STRATTON,
Provincial Secretary

THE INSTITUTION

FOR THE

EDUCATION OF THE BLIND.

In submitting the thirtieth annual report of the Institution for the Education of the Blind, at Brantford, I wish to correct an erroneous impression which some people seem to have in regard to this school, and which has only been brought to my notice during the past year, namely, that it is an asylum for the care and support of the blind population of the province who have no home or are unable to support themselves. Now, this is not the case, for it is a *school* established by the province for the purpose of giving the blind children of the province an education, and not for the care of blind adults (congenital born blind cases, or those who have become blind from accident or disease long after childhood). However, a few adult cases, who had been educated in the common schools prior to losing their sight, have been admitted to the institution from time to time for the purpose of learning the method of reading adopted for the blind and also to learn willow and cane work as a means of earning (or partially earning) a livelihood But this experiment has not proved as successful as anticipated few of these adults have followed the work of basket making after leaving the institution, preferring to follow other occupations. I am strongly of the opinion (and have been for some years) that the institution should be entirely devoted to the education of the blind children, from five to eighteen years of age. If blind adults are to be cared for by the province a separate department should be provided for them, with such forms of industrial work as they may be able to perform, and with such regulations and management during their stay and as to their stay, as the circumstances call for.

The school term commences on the 15th September and ends on the 15th June, when all the pupils return to their homes for the summer vacation. From this it will readily be seen that the institution is not a home, or an asylum, for the blind as some suppose, it is utterly impossible to apply the same rules, and give the same coarse of instruction to adults and children, and in the same classes, the latter being more apt at acquiring instruction. This has been fully demonstrated during the past year. Two adults who had lost their sight by disease, after having received a good common school education, and one a college education, in their youth, were admitted to the institution in the hope that something could be done to better this condition. They very soon acquired a facility in reading the books prepared for the blind ; but they could not, or from dislike, would not, take up the willow work. We had nothing else to offer them as they were too old for piano tuning or music, and, after learning to read the books of the blind, they devoted their time largely to finding fault with the discipline, and the course of instruction and training prescribed for the children attending the institution.

They undertook to formulate a system of ethics and a curriculum in accordance with their own ideas and feelings, both of which were contrary to the usages of any school for the blind in this or any other country. They had had no previous training in any school for the blind, nor had they visited any other school than that at Brantford. On leaving the institution they prepared, and circulated a pamphlet challenging the course of study given, and the management of the school, and they presumed to dictate how it should be conducted ; in fact, they made such statements and charges in their pamphlet as required an investigation into the truthfulness thereof. This was ordered by the Honorable the Provincial Secretary, the institution being under the control of his department. Dr. Hodgins of the Department of Education, and Dr. Mills, of the Agricultural College, and myself, as Inspector, were directed to make a thorough investigation as to

the truthfulness of the charges made. The complainants were accordingly, given notice to attend at Brantford on the 24th November, 1900, and every facility was afforded then by self and colleagues in the investigation to procure witnesses and present all the information it was possible for them to give.

They were allowed a solicitor, and all their expenses for witnesses as well as for their solicitor were paid by the Government, and the greatest latitude of action and fullest opportunity were allowed them and their witnesses to substantiate if possible, their statements given to the public.

After a number of days spent in taking evidence, they utterly failed to show that the management, discipline, or course of study pursued from year to year differed from other schools for the blind in Canada or elsewhere, or that the irregularities they complained of existed in the school or had existed at the school in past years to any greater extent than in other schools either for the blind, or for children having their eyesight. Their representations were not sustained, conflicting as they did with the testimony of of the most eminent teachers of the blind in this and other countries

Hence I say this institution is not and cannot be a benefit to the adult blind population who have received an education before becoming blind, and that such ought not to be admitted as pupils. Blind children and blind adults, with their varying capacities and requirements, cannot, self-evidently, be conjointly instructed with advantage to either. The course of instruction and the disciplinary regulations necessary for children will necessarily prove irksome to adults; and with a large enrolment of pupils, uniformity of instruction and discipline is imperative

During my visits of inspection I have carefully observed the children in their class-rooms, at their meals, in chapel, and at recreation, and have found them as orderly, diligent and well behaved as are the pupils in any of our public schools. The course of study pursued, so far as it is possible or practicable in the care of blind children, is exactly the same as in our public schools, as will be seen by the report of Mr. H. L. Johnson, public school inspector for the County of Middlesex, who made the annual examination. He gives the average marks from 64 to 89 in a maximum of 100 In the music classes the pupils passed a very creditable examination, as the report of the examiner, Mr. Fairclough, of the College of Music, Toronto, shows. During the past year three of the pupils in music passed the examination of the College of Music with honors, two securing first and second year diplomas, respectively, and one a first year diploma

Industrial Work:—With reference to the willow and cane work, I am convinced that if it is continued, the adult scholars receiving that course of instruction should be kept entirely separate from those attending the school course and taking music and piano tuning.

Piano tuning:—This is a very important department for boys who have a taste and natural aptitude for it: commencing in early life, they become quite proficient in the art of piano tuning, and after leaving the school can obtain employment in the factories or follow the profession of tuning, and thus earn a comfortable living.

There is a sewing and knitting department in which the girls are taught this work, and they devote their spare time to it with pleasure.

Cooking Class: The girls take great pleasure in learning the art of cooking and general housekeeping.

In brief, this institution is intended to minimize, if not remove, the disadvantages incident to the peculiar affliction of those deprived of sight; to fit them for bearing more bravely and successfully the burdens common to all; to equip them for earning or helping to earn a livelihood; to brighten their lives, and to bring mental and moral sunlight into lives upon whioh, in the sense of vision, no material sun ever shines.

The total attendance for the year was 138 As I have stated in previous reports, the probability is that the blind population of our Province will decrease rather than increase in the years to come, owing to the fact that a large percentage of blindness has been caused by neglect of treatment in early childhood, and especially in infancy. Now doctors, mothers and nurses understand and recognize the importance and necessity of sanitary car of the eyes during the first few days of infancy better than they did in former years and they use remedies to prevent the possibility of blindness from uncleanliness and neglect. The average attendanee during the year was 118, namely, 61 boys and 57 girls, as com-

pared with 126 last year. The last session commenced with 107, and 9 new pupils were admitted later. The age of the pupils ranges from 35 to 2 years of age. It is expected that a few more will be received before the end of the year. The health of the pupils has been very good, as will be seen by the report of the attending physician: no deaths have occurred during the year.

The farm has not been quite as productive during the past season as in some former years. The stock is in good condition and well cared for. All the farming implements are in good order as well as the outbuildings The grounds and sidewalks have been kept in good repair. The main building has been undergoing repairs during vacation, such as new floors in some places, painting, papering, etc A new lavatory has been built for the boys. The residences of the Principal and the Bursar have been repaired and electric light put in.

The moral and religious training of the pupils has not been neglected; they attend service in the city churches on Sundays and there are also religious services in the institution daily.

The Bursar's office, books and records were properly kept. The Principal's office, and all pertaining to it—the records of the history of pupils and of the management of the school—were in good order and properly filed.

The amount appropriated for last year was $32,782. The average cost per pupil was $277 75. The amount which I would suggest to the Legislature for the coming year is $31,835.

I have much pleasure in bearing testimony to the courtesy and kindness of the officers and teachers to myself on my visits of inspection during the past year.

Respectfully submitted,

T. F. CHAMBERLAIN,
Inspector.

PRINCIPAL'S REPORT.

T. F. CHAMBERLAIN, ESQ., M. D.,

Inspector of Public Institutions.

Sir,—I have the honor to present you with my report for the year ending 30th. September 1901.

Some references may properly be made in the first place to the primary objects and intentions of this Institution and of the efforts to give effect to those objects and intentions

The Institution was established to provide an education for those of the population of Ontario under twenty-one years of age, who, by reason or defective vision, were prevented from attending the public schools. This implied a general adherence to the public schools curriculum with such limitations as circumstances made obligatory. The provision of a building with board and lodging in which those eligible might be gathered from all parts of the province, and where intellectual training might be combined with active employment in the form of industrial pursuits, was incidental to the conditions under which the school had to be carried on. These appendages to the first objects and purpose have, however, given rise in the public mind to some misconceptions. The Institution, with its beautiful site, extensive grounds, its internal arrangements replete with comfort, and its liberal dietary, has been fancied by many people to be a Home or Asylum rather than a school. The industries taught have perhaps favored this idea as indicating a more permanent dependence on the Instution than is contemplated by its rules. Allowing for cases which now and then call for a liberal construction of the latter, no pupil is allowed to remain a longer time than may be necessary to accomplish the objects of attendance. The period over which this may extend is determined largely by the age at which the pupil enters, personal capacity, and the character and extent of the work

undertaken. Any arbitrary rule in this regard would act unjustly. On the other hand no one is entitled to remain as a mere pensioner on the public bounty after the necessary acquirements have been attained.

The first effort of those responsible for the management of the Institution is to give to the pupils that plain. but solid and practical educatien, which, under our excellent public school system, sighted youths in this province enjoy. As more than once stated in my r-ports it is in the ranks of the trained public school teachers we find our teaching staff The particular methods by which instruction is imparted have to be acquired by practice and experience. There is nothing occult or difficult about these to the intelligent public school teacher. Then again the public school text books invariably supply the ground-work of the instruction given. It would be advantageous no doubt if the blind pupil could have recourse personally to text books for purposes of study out of class hours But not only would the cost of re-producing text books in the embossed line type or cipher for a single Institution be enormous, but the books, unless greatly abridged, would be so cumbrous as to be decidely inconvenient. The want is supplied by industrious memorising, or by dictation, the teacher reciting the lesson and the pupils taking it down in " point " or making notes of the lesson in that character.

The Literary Classes

For some twenty years the results of each session's work were tested by two examiners appointed for the purpose by the department. These for the time mentioned,were, Dr. M. J. Kelly Public School Inspector for the County of Brant and Mr. Wm. Wilkinson, M. A. Principal of the Brantford Central School. No abler or more experienced educationists could have been selected. For their patient and tactful handling of the pupils, to many of whom examinations were a strange experience, and their warm interest in the Institution generally, the Principal and staff will always feel deeply grateful. The practice, however, of occasionally changing examiners is adopted elsewhere and may have its advantages. I have never entertained a doubt as to what would be the general character of the report whoever might be appointed but it was plesant to learn that, in the absence of our old friends, the office was to be discharged this year by a gentleman of such varied attainments as Mr. H. L. Johnson, Public School Inspector for West Middlesex who combines the qualifications for his more particular office with those derived from a position as a High School Master in past years, and the Inspectorship of other educational institutions. Mr. Johnson paid us a preliminary visit in order to familiarise himself with our methods and arrangements. This also gave him the advantage of seeing the classes at work under their respective teachers. He subsequently spent a whole week as examiner, during that time mingling freely with the pupils and staff, and having an opportunity of forming his opinion on every particular without hindrance or impediment. It is interesting, on turning to his report, to gather what were his impressions on visiting the Institution for the first time. He says, after speaking of the grounds site &c.;" I may further add, that, as an experienced Inspector of school-rooms, I was much pleased with the state of the corridors, class rooms, &c; everything was kept scrupulously clean and neat, and system and order were manifested everywhere in the management. It may be remarked here that our corridors and school rooms are not like those the examiner is best acquainted with,emptied of occupants after four P.M. until nine o,clock the next morning, and, on two days in the week altogether unoccupied. They are the constant resort of the pupils for seven days in the week. Other quotations will show what the examiner found to be the state of the classes when he got down to the work of examination. The class in English Literature consists mainly of pupils who have sailed into the higher latitude through a series of literary classes from the junior to the more advanced, and so may be regarded as a fair example of the whole work. Last year the class covered a large amount of American Literature with a thorough study of Shakespear,s " Hamlet " ; took up Latin Roots with the derivations and definitions of words, and also exercises from the " Practical Speller. " After speaking in favorable terms of the class work in detail the Examiner says, " I regard this class as one of the most interesting I ever had the honor of examining. " Under the head of " General remarks " the examiner says :—Judging from my own observation on the day of my special visit, the manner of answering of the pupils in the various classes, and the results of ex-

aminations, I feel satisfied, that the teachers are painstaking and efficient, and doing their work efficiently. I wish also to add that I was much pleased with the internal arrangements and management of the Institution. The language of the Examiner will not carry less weight because it is strictly moderate in its tone and savours more of a desire to do simple justice than to pay compliments. It is very similar in its terms to those of the examiners in past years and the united judgment independently given by these several able men will I trust be accepted as sufficiently conclusive. Put briefly the report may be summoned-up as showing ; (1) That the teachers are efficicent ; (2) that the curriculum is ample ; (3) that the spirit of the classes is good ; and(4) that the results, as attested by the markings, are satisfactory.

In some institutions for the blind, attempts are made to attain to a higher educational standard than in ours. My own view, fortified by that of the examiner for this year, as well as by those of his able predecessors, is, that, with thoroughness in the work at present undertaken, we accomplish all that is necessary or that those immediately concerned have a right to ask. In a few instances pupils with an ambition towards "Higher Education" have had their wishes gratified, but the results have not taken that practical shape which would have compensated for the effort. With a little expansion in one or two directions and vigor and freshness in handling the materials at hand, our duty in my opinion will be done. The remark of the Examiner on this point is, "The course of study appears to me to be ample for the acquirements of the pupils."

Our work, however, is not without its drawbacks, or, at least, its difficulties One of those is the different ages at which pupils enter the Institution, and corresponding variations in their educational progress. Some come to us suffering from a more or less recent loss of vision. They may have attended school and made good progress before being overtaken by blindness. Yet they must attend rudimentary classes until familiar with the new methods of teaching. More difficult, however, to deal with, are those who have been detained at home years after they should have been at school, while efforts, too often fruitless, have been made to restore vision wholly or partially. A satisfactory classification with an infusion of such pupils is not easily accomplished. I have alluded to pupils ambitions to take up higher studies than the curriculum contemplates. The reverse side of the picture is found in the cases of those who halt before reaching the graduating mark in the existing scale, impelled by their own and sometimes parental anxiety to turn their attention to matters of more immediately practical advantage. Thus the attractions of the piano-tuning department or the musical classes are continually depriving the literary classes of pupils who might continue their studies with much credit to their teachers and often with decided profit, in the long run, to themselves. But the circumstances of many families represented here are such as to compel consideration. And it is plessant to know that, in not a few instances, the blind member of the family is the most successful bread-winner. Referring again to the examinations it may be explained that they are conducted orally and that the maximum of marks in every case is one hundred. The trial to blind pupils is a tolerably severe one, especially when the interrogator is a total stranger. And nervousness will not unfrequently accouut to those who know the pupils' abilities for a lapse of memory or hesitation in answering that would not occur in the ordinary class work It will be conceded, however, that the bulk of our pupils did well when the percentage of marks gained is examined Omitting reading and writing which, under our system, are largely dependent on physical conditions, and more nearly mechanical than intellectual in their relations, we find that, in Arithmetic, the percentage obtained by the classes examined was 72½ ; in Grammar, 68 ; in Geography, 74 ; in Literature, 72½ (eight pupils securing the maximum of 100) ; in English History, 74 ; in Canadian History, 64 ; in Spelling 89 ; and in Bible History and Geography, 83 ; or an average on the whole of the above of 74 per cent.

Music Classes —College Examinations.

If literary studies form the body of our work, music is certainly its right arm. Except that, in the absence of one sense, others are called more actively into play, and so become increasingly acute, it is wrong to suppose that blind persons necessarily have a greater talent for music than the sighted. Nor do the lives of some pre-eminently talented blind musicians any more prove the superior capability of the blind for a musical

career than does the fact that a blind man once became Post-Master General of Great Britain demonstrate the superiority of blind men in particular for that office. I will go even further and say, that, in musical execution, certain difficulties exist in the case of the blind not so apparent in the seeing. But, apart from any special qualifications, there can be no doubt that to the blind, a knowledge of music is more essential than it is to the seeing. And for very obvious reasons. Does any one with full vision realize the want of the blind? How much is there not which the seeing enjoy of which the blind have no conception? An illiberal nature only would ask what is the use of teaching music to a large proportion of the blind? Education has its benevolent and humanitarian as well as its economical side, and this cannot be ignored. In fact, if education means anything, it means more than cramming the mind with book knowledge. Its object is, or should be, to give not only culture to the mind but happiness and joy to the whole life. The pupil who, for instance, traverses the wide field of English literature in his class will probably never teach nor lecture nor earn one dollar from that particular study. But it has opened to him a vast range of thought, it has excited a craving for more knowledge, and he can luxuriate in its acquisition on the foundations thus laid. It may not be rash to allege that a great majority of the pupils in our public schools never have a directly practical use for anything beyond what is popularly known as the "three R's" and those with considerable limitations. Yet the youngster plodding home with an armful of books to pore over through the evening hours, testifies to a public sentiment far in advance of the merely elementary in education. So, as to music, the first question I ask myself is—not is the pupil going to be a great musician, a music teacher, or a church organist, but,—is he capable of acquiring such a knowledge of music as will make him happier in life, a more acceptable member of society, less burdened with the trials inseparable from his lot? The higher ground will be reached in good time where there is talent for it.

The examinations of the music classes have, for several years, been conducted by Professor R. S. Ambrose of Hamilton, and our pupils will not soon forget his fatherly interest in their progress and his firm insistence on thoroughness in every detail His annual visits were always a source of pleasure to both staff and pupils The appointment this year of Mr. W. E. Fairclough, F R.C.O. (Eng) of the Toronto College of Music, and Examiner in Music of the University of Toronto, as our examiner, brought us into close touch with the musical world and one of its most notable institutions. We have been frequently indebted to the head of the College, Mr. F. H. Torrington, for friendly offices and advice and have adopted the curriculum and grading of the College for some time past. During the last session Mr. Torrington paid the Institution the compliment of inviting four of our more advanced pupils to give a recital in the College hall. The notices in the press testified to the favorable impression created by our young students' performances. Mr. Fairclough was an entire stranger to the Institution and pupils. His examinations were very thorough and much attention was paid to cases of marked talent likely to be turned to account by its possessors in after years. Mr. Fairclough says: "The result of an inspection of the musical department of the Ontario Institution for the Blind is highly creditable to those who have this branch in charge, and while the teachers are evidently doing careful work it was also very apparent to the most superficial observer that the blind students were, at any rate for the most part, deriving no small amount of pleasure from this branch of study. Some remarkable instances of quickness of the musical ear were noticed.

Three of our pupils were desirous of trying the College examinations in pianoforte. By the courtesy of Mr. Torrington, it was arranged that these examinations should be conducted by Mr. Fairclough during his visit to Brantford. They resulted in all three passing with honors; two securing both the first and second year diplomas and one the first year diploma. It will be our aim to bring this department into still closer relations with the recognized schools of music and to place those of our pupils who can achieve it on an uncontested level with their sighted fellows. The appointment of Mr. E. A. Humphries as resident music master, in place of Mr. F. H. Burt, who resigned, was mentioned in my last report. Mr. Humphries is an enthusiast in his profession and has discharged his duties with spirit and ability. More recently Miss Ella Crompton has retired to accept an advantageous position in Toronto I regret that we have had to part with this accomplished young lady. Her successor, Miss Edith Harrington, brings with her every promise of a successful career.

Industrial Departments

The Workshop.

This department has undergone considerable changes during the past few months. Its future relations to our work may require very serious consideration. In past years a large proportion of the pupils in the workshop have been either those who have reached adult age while pupils, or by special arrangement have been admitted after attaining adult age. This latter class of pupils has been greatly diminished. From causes referred to in previous reports such cases have of late years been more rare than formerly, and recently have been very seldom admitted. Attention has been drawn in the earlier part of this report to the original intentions and objects of this Institution as a school for blind youths. That the presence in the same building with the former of men ranging from twenty-five to forty years of age and gathered promiscuously from those employed in the ruder descriptions of labor, is incompatible with uniformity of rules and discipline goes without saying. Nor is the inconvenience less when the adult is from another class in life, with his own notions and ideas fixed and settled, and consequently quite likely to come into collision with those whose experience is a better guide than his own and must be so regarded. On the other hand it is only fair to say that, with some exceptions, many of the adults have proved well worthy of the privileges accorded them, have applied themselves industriously to their work, and shown every desire to conform to regulations. But, on general grounds, the association under one roof of adults and boys and girls is not desirable. At the present time we have only one or two adults left in the workshop. Two graduated with full outfits last June, and three with such assistance in the shape of models and material as they were capable of using to advantage. And, so far, we have not admitted this session one adult to take their place. One young man who devotes his whole time to the workshop is returning at a later date, and some of the present class will probably proceed to graduation in the same branch. The remainder are lads whose literary and other studies leave portions of their time still to be filled up, and these are spent in the shop where they are instructed in the lighter and more tasteful work in which they mostly take great delight. To this extent the workshop answers a very useful purpose. And no Institution for the Blind can fulfil its object successfully without such outlets for those abilities which do not find one in other pursuits.

Many as have been our disappointments, I have never lost faith in the value of the willow and cane industry as a means of employment for the blind. The failures have mainly arisen from causes that would mean failure in any calling. And where there have been no moral disqualifications there has been the want of help and co-operation that a sighted man might need and a blind one inevitably does need, when first starting in life. With youths who come to us from their homes the outlook is fairly good. The pupil during his vacations, with the allowance of material he receives, first shows his ability to be a bread-winner. The few dollars he earns in this way is often an agreeable surprise to his friends. When he ultimately graduates he resides at home, has a roof to shelter him, and other members of the family often assist him in marketing his products. Where there has been this sort of co-operation the results have been most encouraging. I could cite many instances of young men thus circumstanced not only earning but saving money and starting in business or purchasing land with the proceeds of their industry. On the other hand, the blind adult leaving the Institution with an outfit, has, in many cases, no one to look to for help. At all events he has to start on his own foundation. He needs a place in which to work, must support himself as best he can while forming a connection and working up saleable goods, and, as too often happens, has to consume both capital and profits before he has really established himself. Then, unless charity steps in, his career is, for the time being, abruptly terminated. It is not the industry, but the unfavorable conditions under which it is attempted to be carried on that lead to failure. Of course by a little help, or by personal energy, some succeed in earning a modest livelihood, but the odds are against men so situated. So strongly has this been recognized in England that a large number of shops have been established to supply just the want above indicated. Either pupils of the Institution who have been taught a trade, or men who have become blind after reaching adult age, are employed at wages or piece work, as

the case may be, the materials being found and the products marketed by the Home or Institution. It is a necessary condition, however, that such an establishment shall be in a populous centre where a market, both wholesale and retail, may be found close at hand, and also where the number of cases of blindness are likely to be considerable. No elaborate or costly arrangements are necessary. It is not absolutely needful that the workers should be resident on the premises Some of these will be married men and support or contribute to the support of families. The earnings of a blind worker in England, when trained to his business, are about four dollars per week. I do not pretend to say that such an Institution would be actually self supporting. In Great Britain the articles manufactured are various and there are outlets for them which do not exist here. Even there the sales of manufactured goods are often supplemented by imported articles. But, by proper arrangements the expenses could be reduced to a very small sum annually. Naturally something depends on the proportion the learners bear to the skilled hands, as a large discount must be allowed for waste of time and material before a blind man, new to the trade, can be converted into a skilled workman.

Without desiring to insist too strongly on my own views in the premises I present them as the result of opportunities that have been afforded me by long experience here, and also by personal observation and enquiries both in England and the United States. To sum up in a few words, it is both beneficial and essential to have such an industry attached to an institution for the blind; and, in the cases of properly trained youths with the means of help and protection on leaving the institution at command it is often a profitable means of support; but, the teaching of blind adults, who, on graduating will be cast on their own resources, will so often result in failure and disappointment as to be on the whole undesirable. A permanent home or headquarters for such would, however, largely help to solve the latter difficulty, and also open a field for the employment of some who, in an ordinary institution for the blind, would be ineligible. As respects our own institution it would become in the absence of the adult element more than it has ever been a school for the blind.

Piano Tuning.

No portion of our work has yielded more direct and gratifying results than instruction in piano tuning. In a former report I pointed out how this department had been systematically organized twenty years ago, and how it has since grown and expanded while, concurrently with this, the public mind has been familiarised with the employment of blind tuners and their ability has been recognized by the most competent judges, the piano manufacturers and dealers. In laying the foundation of this success too much cannot be said of the friendly offices of our former instructor, Mr. W. G. Raymond, once himself a pupil of this institution and now Post-master of Brantford. It was not without difficulty that Mr. Raymond, by his connection with the trade, was able to induce the well known firm of Mason & Risch to admit one of our pupils into their service. And for some years the employers were incredulous and the demand from that source was very limited. Circumstances, however, favored us. The long period of commercial depression came to an end. The piano manufacturing industry, always, from its nature, one to feel severely any dullness in trade revived and has been for some years unusually prosperous. With this too has come the knowledge that many blind youths make excellent tuners, and, with the experience which a factory as nothing else can afford, rise to the very front rank of their profession. There is to-day hardly a factory in which one or more of our former pupils may not be found employed, But even this prosperous state of things has its drawbacks. I have already alluded to the anxiety, more especially of our male pupils, to be doing something in the world for themselves. And this occasionally induces them to catch at an opening for a junior hand in a factory when they had better still be subject to discipline and instruction. I refer of course to youths under twenty-one years of age and whose education as a whole may still be imperfect. More particularly is this to be regretted when the pupil has a fair talent for music. As a tuner only he may earn a fair wage, but if he can combine with that trade the higher profession of a music teacher or organist he will do infinitely better. Even the trifling wages paid in a factory to a beginner are no doubt often an inducement both to the pupils and their friends. But after years will show the mistake made in too eagerly

accepting the present advantage at the expense of a life-long regret for what might have been. We have now twenty-seven pupils in the piano tuning class under a highly competent resident instructor and the work is being carried on with much energy.

Sewing, Knitting, etc.

These classes are well filled and doing good work. In the sewing room a large number of articles are made or repaired for institution use. In connection with the knitting and fancy work classes many pupils find not only a pleasant occupation of their leisure time but a profitable one also.

Cooking Class.

This class, a small one in the absence of accommodation for a larger number, was in active operation last session and is about resuming.

Pupil Population.

I have already said enough to explain why, in one important particular, the pupil population is less than in some former years. Other reasons have been assigned on sufficient data for a general diminution in the numbers of the youthful blind. Among these stand out most prominently the beneficient effects of ophthalmic science and a better knowledge of the means of averting blindness in the earlier stages of infant life. If these causes be added to the very general rejection of applications from adults and facilities afforded for the earlier retirement of pupils of the latter class, it is easy to account for a roll of twenty or thirty fewer pupils than we numbered in recent years. I may again remark that the call for this report almost immediately after the close of the summer vacation makes a perfectly exact return impossible.

The total attendance at the Institution during the official year ending September 30, 1901, was 138. The average attendance was 118 of whom 61 were males and 57 females, against 126 in the previous year. We closed with a registered population of 119, of whom 60 were males and 59 females. Of the 119, ninety-four have re-entered, 46 males and 48 females. The difference is represented by 14 males and 11 females, 25 in all and is accounted for as under :—

	Males.	Females.	Total.
Graduates :			
Workshop	2	0	2
Female Industries	0	1	1
Literary Classes	1	2	3
(All advanced in other branches.)			
Retired :			
From Workshop with partial outfits	3	0	3
Obtained employment	2	0	2
Impaired Health	1	1	2
Improved Vision	0	3	3
Domestic Reasons	0	2	2
Unexplained to date	2	0	2
Temporarily detained at home	2	2	4
Re-admission declined	1	0	1
	14	11	25

The pupils in attendance are composed of the following :—

Pupils present at close of last session	94
Former pupils returned	4
New pupils	9
	107

The ages of the new comers are as follows :—	Males.	Females.	Total.
Five years	0	1	1
Eight	1	0	1
Ten	0	1	1
Twelve	0	1	1
Thirteen	0	1	1
Sixteen	1	0	1
Eighteen	2	0	2
Thirty-two	1	0	1
	5	4	9

The very exceptional circumstances under which the application for the admission of the one adult was presented made it more than difficult to refuse him. Of the pupils of last session who have retired, six males and one female were over twenty-one years of age, so that the adult population has been reduced by six. Judging by the experience of past years we shall, in all probability, close in June 1902, with about the same number as were present at the dispersion in 1901. It is proper to notice that, last session, our new admissions amounted to the unusually large number of 22, seven males and fifteen females, everyone under 21 years of age. Of these all have re-entered but two, one a little girl who proved to be mentally defective, and was consequently retired early in the session, and an older girl whose physical defects, other than partial blindness, made private tuition desirable.

Health.

The state of the Institution in regard to health has been good and the pupils have re-assembled under most favorable circumstances in that regard. The medical officer's report refers to three cases of scarlet fever. One of these occurred soon after the pupils had returned last year. The others developed simultaneously in the Spring of the current year. That this very infectious disease did not spread will show that the measures taken to isolate the patients were successful. The cases were evidently of a merely sporadic nature and good recoveries were made by all. I must specially notice the very generous and considerate conduct of the relatives of the sick pupils. The latter were all new comers and sent from their homes for the first time, by tenderly fond and anxious friends. The confidence shown by the latter in the care and attention the children received was no little alleviation to the anxieties that most accompany such a trust.

Discipline.

If I assert that, at the present time, I do not believe any school or Institution contains a pupil population more amenable to discipline or less inclined to cause trouble to those in charge of them than ours at this moment I shall be well within the truth. I do not pretend that they are altogether free from those faults and tendencies to evil that have to be encountered wherever a body of young persons is brought together. But there arises as a rule, nothing that a little firmness with patience and an appeal to the better feelings cannot overcome. It is the more pleasing to be able to write thus and to challenge fearlessly a correction of the statement if any one chooses to doubt it, because it is a matter of public notoriety that circumstances occurred during the past session which put a somewhat severe strain upon our internal relations. But not for one hour was discipline set at nought or the order of the Institution interrupted. This was more to be noted because, there can be no doubt, for a considerable period sinister efforts had been made to undermine all authority. We have nothing to conceal here. No house of glass was ever more accessible to the light of day than this Institution. Our pupils are the objects of solicitude and interest to the ministers of their respective churches ; they mingle freely with other residents in the city ; visitors have access to the building at all convenient hours ; the pupils spend three months in a year at their homes where, it may be assumed, their condition morally and physically is an object of concern. So that every possible opportunity is presented for ascertaining to what extent pupils may have progressed or the reverse. I recently put the question very directly to a clergyman who has

been more closely in touch perhaps with the pupils under his personal observation than any other, "What is your opinion of the general moral condition of the pupils as the result of the Institution life?" And his answer was, "Invariably improved." I have no trouble it is true to discover here and there sad instances of even very early moral depravity. Considering from how wide and promiscuous a source our pupils are collected this is inevitable. But I could point on the other hand with a satisfaction not to be expressed in words, to pernicious habits overcome and the child or youth taught to avoid and despise the evil he has had to contend with. Needless is it perhaps to add that, in dealing with the internal management and discipline of such an Institution the Principal while held strictly accountable at all times should have a free hand. Parents often cannot and sometimes will not see, and no stranger can fully understand the conditions that sometimes make even exclusion necessary. It is a cruel duty to have to retire a blind pupil from receiving further advantages from the one source open to him. It has only been done and that very rarely indeed when the safety of others and general order made such a step indispensable. When such a case does occur I am always prepared to accept the full responsibility.

The Farm.—Grounds, &c.

The present season I regret to report has not been so favorable as most others for some farm and garden products. But in other respects a very fair yield has been obtained. The grounds increase every year in beauty and would bear advantageously a larger expenditure than I am authorized to incur for that purpose.

Improvements.

Very considerable improvements of a decorative, and others of a structural and sanitary character, have been carried out during the late summer vacation. While the absence of sufficient room in the girls' wing constitutes an ever present want, we are in a condition generally by which a full measure of health and a fair degree of accommodation should be assured.

Acknowledgments.

With a grateful recognition of the assistance received from my colleagues on the staff and of the very friendly attentions of the Clergy and citizens of Brantford.

I beg to subscribe myself,

your obedient servant,

A. H. DYMOND,
Principal.

Brantford, October 14th, 1901.

ONTARIO INSTITUTION FOR THE BLIND.

STATISTICS FOR THE YEAR ENDING 30TH SEPTEMBER, 1901.

I.—Attendance.

	Male	Female	Total
Attendance for portion of year ending September 30, 1872	20	14	34
" for year ending 30th September, 1873	44	24	68
" " " 1874	66	46	112
" " " 1875	89	50	139
" " " 1876	84	64	148
" " " 1877	76	72	148
" " " 1878	91	84	175
" " " 1879	100	100	200
" " " 1880	105	93	198
" " " 1881	103	98	201
" " " 1882	94	73	167
" " " 1883	88	72	160
" " " 1884	71	69	140
" " " 1885	86	74	160
" " " 1886	93	71	164
" " " 1887	93	62	155
" " " 1888	94	62	156
" " " 1889	99	58	167
" " " 1890	95	69	164
" " " 1891	91	67	158
" " " 1892	85	70	155
" " " 1893	90	64	154
" " " 1894	84	66	150
" " " 1895	82	68	150
" " " 1896	72	69	141
" " " 1897	76	73	149
" " " 1898	74	73	147
" " " 1899	77	71	148
" " " 1900	77	67	144
" " " 1901	72	66	138

II.—Age of pupils.

	No.		No.
Five years	1	Eighteen years	16
Eight "	3	Nineteen "	11
Nine "	6	Twenty "	6
Ten "	8	Twenty-one years	3
Eleven "	7	Twenty-two "	1
Twelve "	6	Twenty-three "	4
Thirteen "	8	Twenty-four "	5
Fourteen "	9	Twenty-five "	4
Fifteen "	9	Over twenty-five years	14
Sixteen "	10		
Seventeen "	7	Total	138

VI.—Cities and counties from which pupils were received during the official year ending 30th September, 1901.

County or city.	Male.	Female.	Total.	County or city.	Male.	Female.	Total.
District of Algoma	2	3	5	District of Nipissing	2	3	5
City of Belleville	....	....	....	County of Norfolk	3	2	5
County of Brant	....	2	2	" Northumberland	1	1	2
City of Brantford	3	2	5	" Ontario	1	3	4
County of Bruce	2	2	4	City of Ottawa	2	1	3
" Carleton	....	....	....	County of Oxford	2	4	6
" Dufferin	1	....	1	" Peel	1	....	1
" Dundas	....	....	....	" Perth	1	1	2
" Durham	....	1	1	" Peterborough	....	....	....
" Elgin	2	2	4	" Prince Edward	....	....	....
" Essex	1	5	6	" Prescott	2	....	2
" Frontenac	....	....	....	" Renfrew	1	2	3
" Glengarry	1	....	1	" Russell	1	....	1
" Grenville	....	1	1	City of St. Catharines	....	....	....
" Grey	3	2	5	" St. Thomas	....	1	1
City of Guelph	1	....	1	" Stratford	....	....	....
County of Haldimand	....	....	....	County of Simcoe	4	1	5
" Haliburton	....	....	....	" Stormont	1	....	1
" Halton	....	2	2	City of Toronto	12	5	17
City of Hamilton	1	4	5	County of Victoria	2	....	2
County of Hastings	....	....	....	" Waterloo	1	1	2
" Huron	2	1	3	" Welland	....	....	....
City of Kingston	2	....	2	" Wellington	2	1	3
County of Kent	2	....	2	" Wentworth	....	1	1
" Lambton	1	2	3	" York	....	1	1
" Leeds	1	2	3	*Quebec	2	1	3
" Lanark	1	1	2	North-West Territory	....	....	....
" Lennox	....	....	....	Manitoba	....	....	....
" Lincoln	....	....	....	*British Columbia	1	....	1
City of London	1	....	1				
County of Middlesex	2	5	7				
District of Muskoka	1	....	1	Total	72	66	138

PHYSICIAN'S REPORT.

T. F. Chamberlain, Esq , M.D.,

Inspector.

Sir,—My report for the year ending September 30th, 1901, includes references to the case notes of my much respected predecessor, Dr. Sinclair of Paris, who had charge of the health of the Institution until March 1st of the present year. The session has been a fortunate one in that there have been no deaths and few cases causing serious anxiety.

During the month of October, 1900 one case, and during February two cases of scarlet fever developed, but, with perfect isolation, the spread of the disease was prevented.

One of the male employés developed a gluteal abscess in the month of May and was incapacitated for a number of weeks but finally made a perfect recovery.

Because of the widespread epidemic of small-pox throughout Ontario, I performed a general vaccination of all those not previously immune.

The plumbing improvements of the past summer will, I feel sure, be a decided benefit, not only to the health but also to the comfort of the pupils.

I have the honor to be, sir,

Your obedient servant,

(Sgd) Jno. A. Marquis.

Brantford, October 10th, 1901.

To T. F. Chamberlain, Esq., M.D.,

Inspector of Prisons, Charities, etc., for Ontario.

Sir,—I have the honor of submitting for your consideration the following report of the results of the Literary Examinations in the Ontario Institution for the Blind situated at Brantford, for the academic year ending June, 1901 The examinations were held on the 27th, 28th, 29th, 30th and 31st days of May. On Tuesday, May 14th, I made a special visit to the Institution in order that I might acquaint myself with the methods of teaching and also with the general management of the pupils, etc., so that I might be better prepared for conducting the examinations, as I was desirous not only to discover what the pupils knew in each subject, but also to observe the methods adopted by the teachers when teaching pupils of this class. For while the general principles underlying all methods of teaching must necessarily be the same, still special methods have to be adopted by those in charge of the blind, as one important avenue for acquiring knowledge is closed, and hence the others have to be used to a far greater extent than in the case of ordinary pupils.

On the day of my special visit to the Institution I was very favorably impressed with the location of the handsome grounds, the fine walks, and the beautiful shade trees, etc. I may further add that as an experienced teacher of school rooms, I was much pleased with the state of the corridors, class rooms, etc ; everything was kept scrupulously clean and neat, and system and order were manifested everywhere in the management.

The marks obtained by each pupil in each subject are given in the accompanying Examination Sheets.

The following are the general results :

(a) Miss Gillin's Classes.

(1) Arithmetic.—Class C, sixteen in class, limit ; simple rules, weights and measures, easy problems involving the practical use of the tables. The class showed a very good knowledge of the first. They were able to repeat the tables promptly and accurately. Nearly all of them were able to solve problems based on the tables correctly. The class, except in two instances, did very satisfactory work. The class obtained an average of 77 per cent of the marks.

(2) Grammar. Class A, twelve in class, limit; History of the Language Four Divisions, Analysis and Parsing of sentences of all kinds The majority of this class showed that they had been carefully taught the history of the English Language and the changes produced in Anglo-Saxon by the different conquests and the introduction of foreign words at different times from other languages. In parsing and analysis the class did well. All except three obtained over 50 per cent of the marks. The class marks were 68 per cent.

(3) Writing.—Class D, fifteen in class, limit; Letters, simple words. The writing was fairly neat and legible. Considering the nature of the class, the work done was satsifactory.

(4) English History—Fourteen in class; Limit, From 55 B.C. to the end of the reign of Edward III. This class was examined on the course as thoroughly as the time would permit. They showed a competent knowledge of the history of the different periods, the changes brought about by the different conquests, and the constitutional changes that took place under the different lines of kings The class obtained an average of 74 per cent.

(5) History of American Literature.—Eighteen in class; Limit, From 1607 to the present time. The class showed an intimate knowledge of the writers of the different periods, their chief works and were able to give intelligent reasons why the literature produced during each period was of a character peculiar to that time. They manifested an excellent grasp of the subject. I allowed myself considerable latitude when examining on this subject, and I must say that I was particularly well pleased with the answers of the pupils. The class marks were 71 per cent.

(6) English Literature.—(Same class as above). Eighteen in class. Limit; Shakspeare's Play, Hamlet, in detail with quotations. Definitions and derivations up to "C" in Practical Speller. The pupils were familiar with the biography of Shakespeare, could name and classify his plays and knew the sources whence he got the material for Hamlet. They manifested a very intimate knowledge of the play and of the various characters. They were able to quote the finest passages, tell by whom spoken, and recite them accurately, giving the proper emphasis and expression, showing that they possessed an intelligent grasp of their meaning.

The class evinced a thorough knowledge of the Latin roots of the course, and were able to apply them readily in the derivation and definition of words.

I regard this class as one of the most interesting that I ever had the honor of examining. Except in two instances they are marked very high. Their answers reflected very great credit on their teacher. Eight of them secured the maximum number of marks

(7) *Geography.*—Fifteen in class. Limit: Definitions, United States, Mexico, Central America, West India, South America, Sectional Maps, etc. This class was examined on the definitions; minutely on the United States as to the physical features, natural divisions, chief products, industries, cities, manufactures, etc, and generally on Mexico, Central America, and the West Indies. The pupils were very expert at locating places on the Sectional Map, picking out any of the States and giving a description of them. All except one did remarkably well The class marks were 77 per cent.

(9) *Canadian History* —Fourteen in class. Limit: from 1763 to date. The class was examined on the whole period, and at the close of the examination I gave them a few questions on current events. The answering of the pupils, except in three instances, was satisfactoty. The average marks were 64 per cent

(9) *Bible Class A.*—Girls, Twenty-one in class. Limit: Early Old Testament History, etc. Bible and Professor Blackie's History. The pupils in this class were examined carefully on the period covered by Genesis and Exodus, with special reference to the way in which Professor Blackie takes up the subject, and generally on other parts of the Sacred Writings. The class did remarkably well. All obtained over 60 per cent. The class marks were 84 per cent.

(*b*) Miss Walsh's Classes.

(4) *Arithmetic.*—Class A. Twelve in class. Limit: Problems involving fractions, interest, gain and loss, partnership, etc, mensuration. Eleven problems on the course

were given to the class, the time allowed for their solution being about one hour. Two solved them all. The results as a whole were eminently satisfactory and did much credit to the teacher. The pupils not only gave correct answers but were able to give logical solutions, showing the different steps by which they arrived at their conclusions. The class obtained 70 per cent of the marks.

(2) *Reading and Spelling* —Class B. Fifteen in class. Limit: 1st. 3rd, 4th, 5th and 6th Readers, (embossed type). Three read from the First Reader three from the Third, four from the Fourth, one from the Fifth. and four from the Sixth. The articulation, expression and emphasis were good. All showed very careful teaching. Each read a different selection. When each pupil had read, he or she was given a number of difficult words from the text to spell. The average marks in spelling were 92 per cent.

(3) *Writing.*—Class C. Twenty in class. Limit: Small letters, capitals, words. The pupils did their writing neatly and legibly. Their work showed careful teaching.

(4) *Geography.* Class D. Twenty in class. Limit: Defininitions; Province of Ontario, counties, cities, railways, rivers, lakes, Sectional Map. The pupils in this class were familiar with the common definitions in geography. They knew the counties bordering on the great lakes, on the St. Lawrence and on the Ottawa, and the inland counties, their county towns, chief towns and villages. They could point out the lakes, trace the rivers, find and name any important stations on the railways. In a word, they manifested the most minute knowledge of the dissected map. They appeared to know any county the moment their fingers touched it. The class obtained 80 per cent. of the marks.

(5) *Grammar.*—Class B. Nine in class. Limit: Review definitions, parsing and analysis of simple sentences The pupils in this class except two did well. Their answers showed that they possessed a good knowledge of the elements of grammar. They did the parsing and analysing exercises submitted to them with a very fair degree of accuracy. They were able to correct errors in English readily, and give reasons for the corrections. The class marks were 65 per cent.

(6) *Bible Study* —Fourteen present in class The pupils in this class were examined in the first twenty chapters of the Gospel of St. Luke. They poseessed a fair knowledge of the history of Luke, were able to recite the Magnificat, the Canticles, narrate the parables and miracles recorded in this portion of Luke's Gospel. They also knew the history of all the persons referred to and were quite apt at quoting the Beautitudes, the Lord's Prayer, the Ten Commandments, etc. The class was thorough in all that they had gone over and gave very accurate answers. These pupils are Roman Catholics, and use the Douay version of the Bible.

(c) MR. WICKENS' CLASSES.

(1) *Arithmetic.* Class B. Twelve in class. Limit: Fractions The pupils in this class, except one, did very satisfactory work. They were examined on the definitions as well as on problems involving fractions. They solved nearly all the problems given them, and also were able to give logical solutions in each case. The class gave ample evidence of having mastered the course thoroughly and of having been very carefully taught. The class made an average of 71 per cent.

(2) *Reading.*—Class A Nine in class. Limit; Point Print; (cipher), Literary selections. The pupils in this class were examined on various literary selections written in "Point Print." Each read a different selection. All of them read with a very fair degree of ease, good expression, correct emphasis, and intelligence, evidencing that they understood and appreciated what they read.

At the close of the examination in reading the pupils were given an examination in spelling, consisting of words and sentences containing homonyms; they were also given homonyms and required to compose sentences in which these were used correctly. The work was all done in "Point Print." The class marks in spelling were 82 per cent.

(2) *Typewriting.*—Thirty-two pupils in class. The examination consisted of writing to dictation a stanza of poetry, a note, a receipt, and a letter ordering ten barrels of flour. The work as a whole was done very satisfactorily. Nine obtained the maximum marks. The errors made by the majority of the others were very slight This subject is deservedly given a good deal of prominence as a knowledge of typewriting cannot fail but be of very great utility to these pupils in after life, besides they appeared to be delighted at

the thought that they possessed an easy means of expressing their thoughts in writing. In this respect it must have a beneficial effect by strengthening their self-reliance. The average marks were 90 per cent.

(4) *Geography.*—Class A Seventeen in class. The course for the session was the British Empire. The class was examined on the cities, natural products, industries, manufactures, exports, etc., of Great Britain and Ireland. Each of the British Possessions, after they had located it, was dealt with in the same way. The pupils were then examined on locating places on the plain—sphere. All except one did well. The average marks were 78 per cent.

(5) *Bible Class A.*—Boys. Twenty-one in class. Limit; Early Old Testament History. The pupils in this class showed an intimate knowledge of the events recorded in the first two books of the Old Testament and of the lives of the persons mentioned there. Besides they had a general knowledge of the Bible as a whole and were able to quote freely portions of the Psalms, of Proverbs, and of the New Testament. They passed a very creditable examination and obtained 84 per cent.

(*d*) Mr. McLean's Classes.

(1) *Arithmetic.*—Class D. Twenty-five in class—thirteen seniors and twelve juniors. Limit; four simple rules. Both sections were examined on the definitions, notation, numeration, and problems in addition and subtraction. The seniors were also examined in multiplication and division. Both grades did well, and showed careful teaching. The average marks were 72 per cent.

(2) *Geography* —Class C. Twelve in class. Limit; Review of definitions, Dominion of Canada. This class was examined on the principal definitions; Canada, its provinces and districts, with their physical features, natural products, industries, cities, railways, canals, exports, etc. The answers on this work showed very careful preparation. They were deficient in their knowledge of the powers of the Dominion and local governments. They were very expert at locating places on the Sectional Map. All except three obtained 50 per cent. or over.

(3) *Natural History.*—Eighteen in class. Limit; Crow, fox, kingfisher, mink, partridge, robin, toad, weasel, wild cat; General information. Each pupil was handed a specimen and asked to tell all he or she knew about it. The results except in two instances were very creditable. The pupils appeared to be very much interested in this subject.

(4) *Grammar.*—Class C. Twenty-five in class. Limit; Introductory with sentences, analysis, parts of speech. The pupils in this class showed a good knowledge of the definitions, were able to select the parts of speech readily, and correct errors in English very well. One answered all the questions, and eight obtained 85 per cent of them. Though four failed to get a fair mark, the class had evidently been well taught.

(5) *Reading and Spelling.*—Class C. Eighteen in class. This class is composed of three grades, and read from the first reader, the second and the third, (embossed type). No two read the same selection. All except two read well. Each pupil was examined in spelling when he or she had read. Fourteen out of the eighteen spelt all the words correctly. The average in spelling was 93 per cent.

(6) *Writing* —Class C The pupils in this class were required to write eight capitals, four geographical names, a stanza of poetry, and his or her name and address. The writing except in two instances was done very neatly and quite legibly. The highest mark given was 80 and the lowest 40.

(7) *Bible Class* —Boys B. Fourteen in class. Limit; Early Old Testament History. The pupils in this class showed a good knowledge of the course, were able to name the books of the Bible, repeat the Ten Commandments, quote portions of the Psalms, verses from Proverbs, beatitudes, and had memorized the first chapter of St. John's Gospel I was much pleased with the knowledge manifested by them and with their mode of answering. The average marks of the class was 87 per cent.

(*e*) Miss Messmore's Classes.

(1) *Bible Class.*—These pupils showed a fair knowledge of simple bible stories, and could tell them in their own words, were able to name the books of the Bible, repeat the Ten Commandments, and had memorized the first Psalm.

(2) *Arithmetic*.—Primary Class. Ten in class. Limit; Addition, subtraction, multiplication. These pupils were able to add and subtract accurately with a fair degree of rapidity, and had some knowledge of the multiplication table.

(3) *Reading*. Same class. Some of them were able to read simple lessons nicely, others were just beginning.

(4) *Kindergarten Class*. Same class. These were doing the usual work done in Kindergarten classes; they seemed to be happy and to enjoy the exercises, especially the songs.

(*g*) Miss Moore's Bible Class.

Class B.—Girls. Eight in class. Limit; Early Bible History. This is a most interesting class, and excelled in narrating Bible stories in their own language. Four of them answered all the questions. The class average was 83 per cent.

(*h*) Miss Haycock's Bible Class.

Class C.—Girls. Eight in class. Limit; Early Scripture History and portions of the New Testament. Besides having a good knowledge of the early Old Testament history they have memorized the 7th chapter of Mathew's Gospel, the 12th chapter of 1 Corinthians, and the "fruits of the Spirit." The class did remarkably well. All except one obtained the maximum number of marks.

Calisthenics and Gymnastics.

I witnessed a class of the larger boys, and a class of the larger girls, and a class of small boys going through various calisthenics and gymnastic exercises. The way in which they acquitted themselves did very great credit to there instructor Mr. Padden. I am of opinion that these exercises have a good effect upon the health, walk and general physical condition of the pupils. Everything about the gymnasium was in a very satisfactory condition.

General Remarks.

Judging from my own observations on the day of my special visit, the manner of answering the pupils, the order and attention exhibited by the pupils in the various classes, and the results of the examinations' I feel satisfied that the teachers are painstaking and doing their work efficiently. I wish also to add that I was much pleased with the internal arrangement and management of the Institution.

The course of study appears to me to be ample for the requirements of the pupils. I understand that it is the intention to give more systematic instructions in composition next year. Perhaps more attention might be given to Nature Study.

Besides giving the pupils a knowledge of the Scriptures, I regard the Bible studies as a means for giving an excellent training in oral composition.

After observing the use made of the Point Print system in some of the higher classes, notably Mr Wickens' class A., in reading, spelling and composition exerices, I may venture to recommend its even more general use in connection with literary class work, and this too' particularly, as a substitute for a library of necessarily very costly and very cumbrous text books. This of course involves a thorough familiarity with the Point Print methods on the part of all the teachers having charge of the literary classes. The pupils, I am infirmed, as a rule, learn to read and write Point Print with great facility. The use of it in fact is a source of constant interest as a means of employment in their leisure hours.

The classes as a rule were about the right size. In classes composed of pupils of this kind there is danger of having them too large, as in most subject individual teaching must necessarily form a very prominent part of the successful teacher's work.

In conclusion, I wish to express my gratitude to the Principal and teachers for the kind treament that I received from them, and for the valuable assistance given to me while conducting the examination.

All of which is respectively submitted.

H. L. JOHNSON, } Examiner.

Strathroy, June 14th, 1901.

REPORT ON THE MUSICAL INSTRUCTION GIVEN AT THE ONTARIO INSTITUTION FOR THE BLIND, BRANTFORD, ONT.

The Musical Department of the Ontario Institution for the Blind, Brantford, was examined by me on May 22nd and 23rd, 1901. The examination was conducted under the following heads :—Theory of Music, including Harmony, Counterpoint and Musical History : Piano : Organ : two Choral Classes : Congregational Singing : The work of class in Piano Tuning was also explained.

Three papers were set for the Harmony Classes on Counterpoint, Senior and Junior Harmony, with the result that half the pupils took 75% and over of the marks given, and only one less than 50%. The class in History was subjected to an oral examination on the work they had done. The questions were fairly well answered, and in some individual cases there was shown a knowledge beyond that of mere facts and dates. The work of the students in the Theory of Music, as seen from the above statement, is of a highly satisfactory character.

In Piano Playing, the general work done by the pupils is very satisfactory, showing careful attention on the part of teachers. The Piano Classes are divided into five grades, with subdivisions. Each pupil was examined individually. Many of the Senior pupils play unusually well, and two or three of them exhibit more than ordinary musical talent. Among the Juniors, too, there are some talented ones, who are being looked after. The class of music used for instruction shows that the best Composers' works are being drawn upon and they are being properly interpreted.

Of the pupils in the Organ Class, three of them show the possession of more than ordinary ability, and the playing of all the Organ pupils, was, on the whole, good. More standard Organ music should be given, though there is no fault to find with the character of the music played.

The Senior Choral Class sang several part-songs fairly well. Unfortunately at the present time, there are no tenors in the Class and very few sopranos who have good strong voices. It would be a great help to this class if some of the individual members had private singing lessons. The delight with which the class sang the part-songs was very evident.

The young children in the Junior Choral Class sang several unison and two-part songs. Great care should be taken here that the chest voice be used less and the head voice more diligently cultivated.

The Congregational singing at the morning devotional exercise was very good, the students joining heartily in the hymns. The more taking tunes such as " Fight the Good Fight " were given with much spirit. The Vocal Classes were evidently very helpful here, their lead giving confidence to the others. The Organ accompaniment was played by one of the senior students who did her part with conspicuous ability.

The pupils in the class for Piano Tuning were examined at various stages of progress. They are being well taught by their Instructor. Some finished scales were done well enough to satisfy the most critical.

The result of an inspection of the Musical Department of The Ontario Institution for the Blind, is highly creditable to those who have this branch in charge, and while the teachers are evidently doing careful work, it was also apparent to the most superficial observer, that the Blind Students were, at any rate for the most part deriving no small amount of pleasure from this branch of study. Some remarkable instances of quickness of the musical ear were noticed, and in one case was seen the possession of the perception of absolute pitch.

Mr Humphries, the Director of Music has in addition to his ordinary duties instituted a Normal Class for those who are qualifying as teachers. For these he has devised an ingenious plan by which the pupils in the class receive a knowledge of the Stave and the ordinary signs of musical notation.

W. E. Fairclough

Maintenance and Expenditures.

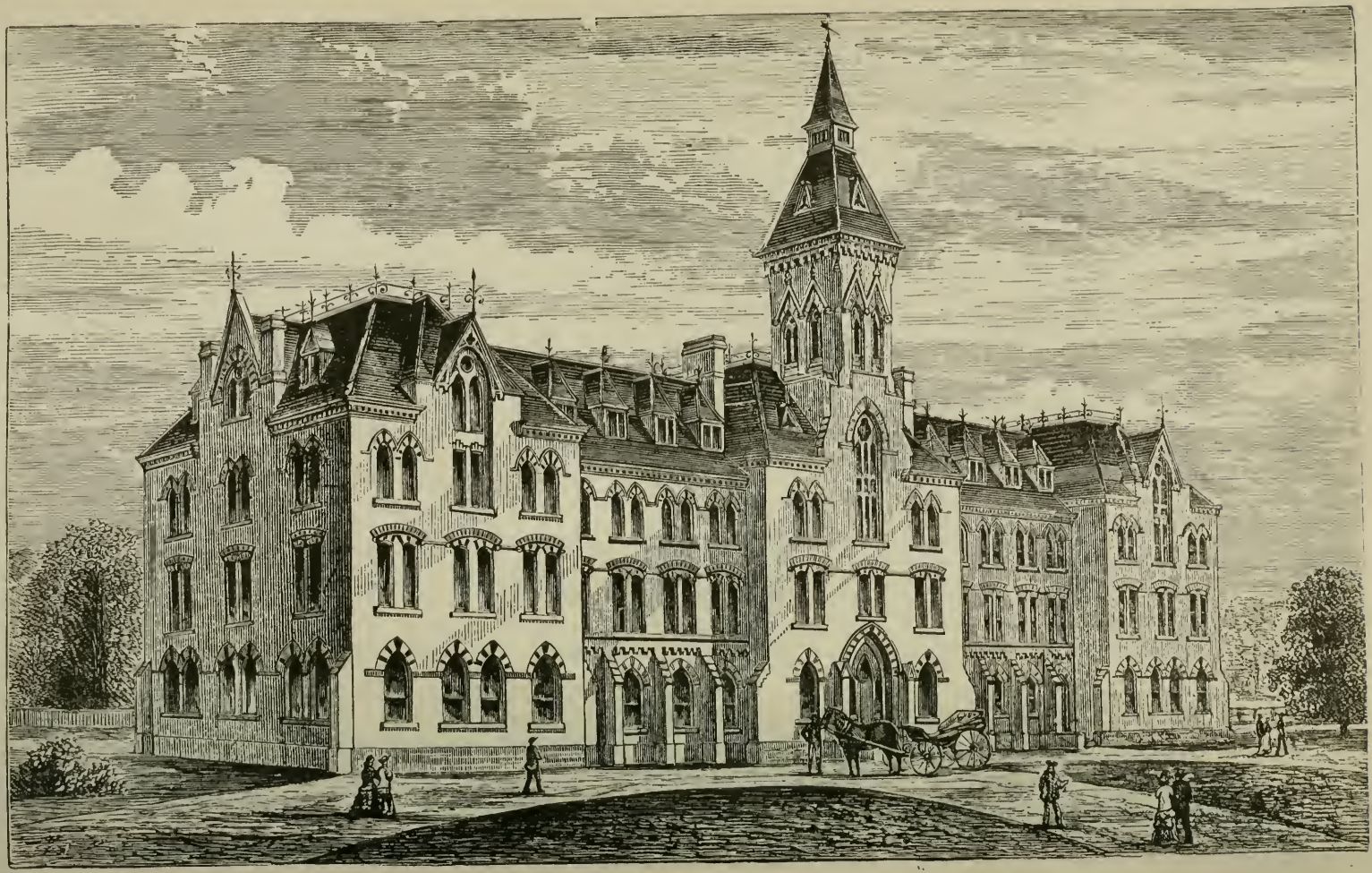
For the year ending 30th September, 1901, compared with the preceding year.

Item.	Service.	Year ending 30th Sept., 1900. Average No. of pupils 125.			Year ending 30th Sept., 1901. Average No. of pupils 118.		
		Total expenditure, 1900.	Weekly cost per pupil.	Yearly cost per pupil.	Total expenditure 1901.	Weekly cost per pupil.	Yearly cost per pupil.
		$ c.	c. m.	$ c.	$ c.	c. m.	$ c.
1	Medicines and medical comforts	110 44	1 6	88	167 55	2 7	1 42
2	Butchers' meat, fish and fowls..	1,876 66	28 2	14 81	1,769 75	28 8	14 99
3	Flour, bread and biscuits.....	517 06	7 6	4 10	491 53	8	4 6
4	Butter and lard.....	1,082 53	16 5	8 59	1,028 09	16 7	8 71
5	General groceries.....	1,545 90	23 8	12 42	1,452 27	23 7	12 30
6	Fruit and vegetables	390 11	5 9	3 09	231 98	3 7	1 96
7	Bedding, clothing and shoes ...	419 61	6 4	3 33	513 05	8 3	4 34
8	Fuel—wood, coal and gas	2,826 35	41 6	22 43	3,437 09	56	28 12
9	Light—electric and gas.....	881 92	16 4	6 99	910 63	14 8	7 71
10	Laundry, soap and cleaning....	376 58	5 4	2 82	306 69	4 9	2 59
11	Furniture and Furnishing	479 53	7 3	3 80	352 43	5 7	2 98
12.	Farm & garden—feed & fodder..	867 55	13	6 80	624 70	10 1	5 29
13	Repairs and alterations.....	607 86	9 2	4 82	661 42	10 7	5 60
14	Advertising, printing, stationery and postage	582 64	9	4 62	604 94	9 8	5 12
15	Books, apparatus and appliances	873 04	13 3	6 92	619 50	10	5 24
16	Miscellaneous, unenumerated ..	1,214 54	18 5	9 64	1,126 84	18 3	9 54
17	Pupils' sittings at churches.....	242 00	3 7	1 92	224 00	3 3	1 74
18	Rent of water hydrants.....	160 00	2 6	1 35	160 00	2 6	1 35
19	Extra water supply.....	59 94	9	47	113 20	1 8	95
20	Salaries and wages.....	17,638 78	269 2	139 99	17,621 68	287 1	149 33
	Total	32,753 04	498 3	259 15	32,417 30	528 3	274 72

Certified correct.

W. A. Hossie,

Bursar.



THIRTY-FIRST ANNUAL REPORT

UPON THE

ONTARIO INSTITUTION

FOR THE

EDUCATION OF THE DEAF AND DUMB

BELLEVILLE

BEING FOR THE YEAR ENDING 30TH SEPTEMBER

1901.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:

PRINTED AND PUBLISHED BY L. K. CAMERON.

Printer to the King's Most Excellent Majesty.

1902.

WARWICK BRO'S & RUTTER, Printers.
TORONTO.

Parliament Buildings, Toronto, November, 1901.

Sir,—I beg to transmit herewith the Thirty-first Annual Report upon the Institution for the Education of the Deaf and Dumb, at Belleville, for the year ending 30th September, 1901.

I have the honor to be, Sir,

Your obedient servant,

T. F. CHAMBERLAIN,

Inspector.

The Honorable J. R. Stratton, M.P.P.,

Provincial Secretary.

PROVINCE OF ONTARIO INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB, BELLEVILLE.

THIRTY-FIRST ANNUAL REPORT.

PARLIAMENT BUILDINGS,

TORONTO, November, 1901.

To the Honourable SIR OLIVER MOWAT, *Knight Commander of the Order of St. Michael and St. George, Member of the Queen's Privy Council for Canada and Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOR:

I have the honor to submit herewith the Thirty-first Annual Report upon the Institution for the Education of the Deaf and Dumb, at Belleville, for the year ending 30th September, 1901.

J. R STRATTON,

Provincial Secretary.

THE INSTITUTION

FOR THE

EDUCATION OF THE DEAF AND DUMB.

In submitting the thirty first annual report of the Ontario Institution for the Deaf and Dumb at Belleville, it is very gratifying to me to be able to state that the past year has been in every respect one of the best, if not the best, in the history of the Institution. The officers, teachers and pupils have vied with each other in placing every department a step in advance of its standing of former years. The number of pupils for the year 1890 91 was 300—157 males and 143 females—varying in age from seven to twenty-seven years. Of these, about one-half were congenital, or born deaf-mutes, the others becoming deaf after birth; and they came from every county in the Province, and from the districts as well. The present session opened with the attendance of thirty-three pupils who had not previously attended a school for the deaf and dumb. Speaking generally of the pupils in the Institution, one can truthfully say that a more attentive, diligent, hard-working and well behaved body of pupils cannot be found in any school where the pupils possess the faculties of hearing and speaking. It is not surprising, therefore, that the proficiency of the pupils in the various classes was highly commended by Mr. Duncan Walker, Inspector of Public Schools for the Town of Peterborough, who made the annual examination before vacation, as will be seen by his report. While every care has been given and every effort made by the teachers to advance the pupils in their studies, moral training has not been neglected. Every scholastic day in the Institution is begun and ended with religious exercises, and on the Sabbath day regular religious services are conducted. At meals the pupils are taught to ask a blessing in the sign language, and the orderly manner of their behaviour at table is deserving of praise. They are cleanly in their habits, neat in their dress, and diligent in the school-rooms and in the workshops.

In addition to literary instruction pupils enjoy the advantages of industrial training in the carpenter shop, where from time to time a number of boys are taught to make tables and other articles, repair furniture, etc., thus fitting them in this respect for earning a livelihood after leaving the Institution. Boys are similarly employed in the shoe-shop, barber shop, bakery and printing office. A most interesting department has been added, in which the Sloyd system of training in the art of drawing, modelling, and the making of many kinds of useful articles is practically taught. This department, under the direction of an experienced instructor, was introduced last year, and it is doing excellent work. Some of the boys in a class of twelve have turned out during the year as many as twenty models each, which would be considered a creditable record for two years' work in schools whose pupils can speak and hear.

The girls are given systematic instruction in sewing, knitting, fancy work, etc., and this year it is hoped that domestic science for teaching cooking and household work will be introduced. I hope also soon to be able to establish a department of photography, an art in which deaf-mutes can become proficient, and by which they may be enabled to earn a livelihood when they leave the Institution.

Of over 1,200 pupils—boys and girls—who have taken a course in this school and graduated, all, with scarcely an exception, have done well, many of them successfully occupying responsible positions as merchants, agriculturists, mechanics, printers, etc.

Reference to the doctor's report will show that the health of the pupils has been exceptionally good during the year. There were no deaths to record among them The hospital in connection with the Institution has become indispensable, making the successful care and treatment of those attacked with illness a much easier matter.

A break in the teaching staff was caused by the death of Mr. McKillop, a teacher of thirty years' standing

The report of the Superintendent will be found interesting. It gives information in detail regarding the course of study and manner of imparting information in the several departments, the most interesting feature being that of language as demonstrated in the last annual examination.

During my visits of inspection I had frequent opportunities of seeing the pupils at their work in the class rooms, in the shops, at meals, in chapel and at recreation, and was much pleased with their uniformly good behaviour, attention to work, and the excellent feeling existing between them and their teachers.

The officers, teachers and pupils were delighted during the year with a visit from the Honourable J. R. Stratton, Provincial Secretary, who presides over the department charged with the administration of this, among other provincial institutions He made a minute examination of every department, and showed a warm interest in the means employed to promote the advancement of the pupils in their studies and improvement in their condition. At the conclusion of his visit he made a brief address of sympathy with, and of encouragement to, the pupils, which was highly appreciated.

The farm work has, as usual, been conducted to the best possible advantage. The stock is in thriving condition, the implements well cared for and the buildings in good order. The main buildings and grounds have been maintained in good order, the usual needful repairs having been made from time to time as became necessary. A new boiler for heating has been placed in the boiler-house and the smoke stack lengthened thirty feet in order to improve the draft and economize fuel. The old, rusted iron piping under the buildings has been replaced by new, new flooring has been laid where needed, and the requirements in the matter of furniture, painting and papering have received attention. The sidewalks have been kept in repair and some new concrete walks laid. The sewage system is in good order, and the supply of water and electric light is good and adequate.

The stores department, under Mr. Douglas, receives careful and economical management. The bursar's office is in good order and the books are well kept. In the superintendent's office all papers and documents relating to the institution are duplicated and placed on file.

The expenditure for the past year amounted to $47,523.29, an average per pupil of $184 92 for the year, or a weekly average of $3.58, but as about $2,500 00 of the expenditure mentioned above is properly chargeable to the previous year (being deferred payment for coal), the expenditure for the past year would thus be placed at $45,023.29, which would reduce the annual per capita cost to $174.38. The appropriation which I consider the Legislature should make for the requirements of the institution for the coming year is $45 304.00. The expenditure of this institution has been kept well within the appropriation voted by the Legislature from year to year.

As usual, my thanks are due to the superintendent, the matron, teachers and other employees of the institution for their courtesy and for the information supplied me during my several official visits.

Respectfully submitted,

T. F. CHAMBERLAIN,
Inspector

REPORT OF THE SUPERINTENDENT OF THE ONTARIO INSTITUTION FOR THE DEAF AND DUMB.

Belleville, September 30th, 1901.

Dr. T. F Chamberlain,
Inspector of Prisons, Etc.,
Toronto, Ont.

Sir :—I have the honor to submit the thirty-first annual report of this institution for the year ending the 30th September, 1901.

The Combined Method.

In previous reports, particularly in 1895 and 1898, I discussed at some length the various methods employed in the education of the deaf and I pointed out what I conceived to be some of the superior advantages of the Combined System, in use at this institution, and in the great majority of the schools in the United States and Great Britain, I beg, therefore, to submit to you a most important and impressive piece of testimony in favor of the combined method. In Great Britain, in imitation of Germany, the Oral method was for a long time almost exclusively used and is still compulsory in many of the institutions. But there, as elsewhere, a strong reaction set in many years ago against that system, which has been every year gathering in force and intensity, and as a result, in a majority of the schools, oralism has been replaced by the Combined Method. The subjoined petition is to be presented to the King, and it expresses the almost unanimous opinion of the educated deaf of the realm.

To His Most Gracious Majesty, Edward the Seventh, King of Great Britain and Ireland, and Emperor of India.

May it please your Majesty :—We, your Majesty's humble subjects, the undersigned adult deaf and dumb educated either privately or in the schools for the deaf and dumb in Great Britain and Ireland, and others who have lost hearing in adult life, and who have since acquired the Finger and Sign language, while acknowledging with the deepest gratitude the many privileges we have enjoyed under her late Majesty, Queen Victoria's most illustrious and beneficient reign, and while expressing our loyalty and devotion to your Majesty's person and throne, beg, as a result of our daily experience in the battle of life, to lay before your Majesty some facts of vital importance to deaf children now in the schools, and in connection therewith humbly approach your Majesty with this, our petition, which humbly sheweth :—

1.—That the chief methods of teaching the deaf are—

(*Firstly*) The manual method, which teaches by dactylology, the Sign Language and Writing

(*Secondly*) The oral method, which teaches by means of speech and the understanding of speech, not by hearing the voice, but solely by reading the motions of the lips of the speaker.

(*Thirdly*) A combination of these methods.

2.—That this last—the Combined Method—which, in our opinion is the most rational and humane, prevails in the schools of your Majesty's Dominion of Canada and of the United States of America, and the deaf people of these countries have reached a plane of mental development generally admitted to be higher than that attained by the deaf of other lands.

3.—That the oral method, carried to an extreme, is called the pure oral method. It prevails in Germany, where it originated. Its theory is that all the deaf should be taught to speak, and to understand the speech of others by watching their lip motions,

and should be taught all branches of knowledge mainly by these means. and should be prevented, even by force, if necessary, from using dactylology or signs to express and interchange ideas.

4.—That the pure oral method requires that the pupils be forced to fit the method, not that the method be chosen to fit the pupil and that so arbitrary and indiscriminate a requirement leads to unsatisfactory results.

5 —That the child born deaf, having no conception of sound, can indeed acquire a certain amount of artificial speech ; but as this speech is based on years of exercising the vocal organs in order to assume certain positions and go through certain mechanical actions, and is not at all regulated by hearing, it is frequently harsh, discordant and unintelligible, except to the child's instructors.

6 —That the number and range of words which the congenitally deaf child, taught by the pure oral method, can speak are necessarily very limited

7.—That the ability, not only of such a child, but of any totally deaf person, to understand what is said by watching the movements of the lips is restricted within narrow limits by insuperable difficulties, since only 16 of the 41 elementary sounds uttered by the voice are indicated by any distinctly visible sign.

8.—That in many cases, children who, should not be subjected to the pure oral method at all are compelled to spend most of their school-life in practising vocal positions and watching lip motions ; and this time is taken from the few years which should be devoted to developing the intellect, and strengthening the character of the pupil.

9 —That, were the manual method adopted for such a child, he might leave a school a happy well-informed person, able to fulfil the duties of life intelligently ; whereas, restricted to the pure oral method, he leaves school imperfectly educated and merely able to speak and understand a little spoken language with more or less uncertainty, and in too many cases with a very partial development of his mental powers

10.—That these opinions are shared with scarcely an exception by all the best educated deaf persons in the world ; even in Germany, where the adult deaf have been instructed by the pure oral method, and have, like ourselves, experienced its absolute failure as a reliable means of inter-communication with the hearing and speaking world, a petition was presented a few years ago to the Emperor asking him to grant to deaf children, now in the schools, relief from the rigid requirements of the pure oral method and to order the adoption of a diversity of methods by virtue of which the varying needs of individual children can be met. We rejoice to observe at the present time that there are not wanting, apart from the just complaints of the deaf themselves, evidence that this method of instruction will eventually give way to a more liberal and humane policy. Some of the ablest instructors of the deaf in Germany do not hesitate to declare in published articles that the single method now in use is frequently inapplicable, inadequate, and even cruel.

We, your Majesty's humble subjects, with all respectfulness and earnestness, implore your Majesty to direct your Majesty's Board of Education either to cause an inquiry to be made into this, our petition, or to direct that a General Combined System of Oral and Manual Instruction shall be adopted in the schools for the deaf within your Majesty's Sovereignty, so that the priceless years occupied by the majority of the pupils in acquiring the afterwards discarded and all but useless practice of imperfect speech shall be devoted to their general education, and the development of all their faculties ; and we, therefore, out of sympathy for the deaf and dumb children who will soon be following us upon the path of life, and guided by our own experience and that of thousand of companions in the same misfortune, will ever pray.

It is signed by about 2300 persons, all deaf adults, and presents in a succinct and very impressive manner, the notable and insuperable defects of Pure Oralism, and the superior advantages of the Combined Method, and it gains added force from the fact that it is the opinion of those most interested in this, to them, important question, and who are the most competent judges of the issued involved.

I might add that in Germany also, the home and strong fortress of Oralism, a similar revulsion of opinion is taking place, and a large majority of the deaf of that country are strongly in favor of the Combined Method. An active propaganda in its favor has been carried on for some years, and largely signed petitions similar in effect to the above, have been presented to the Emperor and to the Ministers of Public Instruction asking

that the Combined System be introduced. I might further remark that some of the ablest instructors of the deaf in Germany admit the comparative failure or Oralism and have become earnest advocates of the more rational method.

Aids to Hearing.

It is a regrettable fact, yet one nevertheless quite consonant with some kinds of human nature, that in every community there are some persons who endeavor to prey upon the defects and misfortunes of others; and the deaf have always seemed to be the special subjects for exploitation in this direction. Nearly every newspaper and magazine published on this continent contains advertisements setting forth in enticing terms the merits and wonderful success of various appliances to enable the deaf to hear, or of remedies which will overcome their defect. The invention that has gained the greatest notoriety is that known first as the Akoulalion and now generally called the Akouphone. This is an American invention, and it was so loudly heralded and so skillfully advertised that hundreds, and perhaps thousands, including many Canadians, have been induced to purchase one; and I have yet to hear of the first case in which beneficial results were obtained. In view of the widespread interest aroused in this instrument the inventors were invited to allow a thorough test of its merits to be made at the meeting of instructors for the deaf at Buffalo, and the result was an admitted failure. A similar test was made last September in Toronto, and no results were obtained that could not have been secured from an ordinary speaking trumpet. I have, therefore, felt it my duty to utter a note of warning relative to this and similar devices. I am sorry that these instruments are failures. No one would rejoice more than I would were something to be devised that would enable the deaf to hear; but such a device has never yet been made and I fear never will be. I do not say that the Akouphone is of no use whatever; no doubt in some rare cases it has been beneficial, but I do wish to protest against the absurdity of the claims made for it. One of these instruments was exhibited at the Toronto exhibition, where the operator claimed it would enable ninety-five per cent of the deaf to hear. This is simply preposterous; if it enabled even five per cent. to hear it would be a wonderful invention. An intelligent deaf gentleman, who made a careful investigation of its capabilities, thus sums up its merits.

1. For those simply dull of hearing, but can still hear what is said to them in a loud voice, the Akouphone may be a help. Those who intend to purchase it must understand its liability to get out of order, and that it takes in and delivers to the ear only what is brought close to the mouthpiece, and that it is no good at church, public meetings or to hear conversation at a distance.

2. For those whose hearing is too much impaired to hear spoken words, but who can still hear sounds distinctly, it will be a help only after the ear has had long training in its use, perhaps for years.

3. For those with a slight degree of hearing and for the totally deaf, the instrument is valueless.

It is to be expected that similar devices will be invented in the future, and we advise the deaf to have nothing to do with them till those best able to judge of their merits have tested and pronounced upon them. If an instrument ever should be invented that will enable all or even a considerable number of the deaf to hear, the whole world will soon know of it, and the inventor will not have to resort to the expensive and often questionable advertising methods that have been so often resorted to in the past.

Convention of Instructors of the Deaf.

The triennial meeting of the American (including Canadian) Association of Instructors of the Deaf was held at Buffalo, from July 2nd to 9th, and a good representation of officers and teachers from this Institution was in attendance. There were nearly four hundred actively engaged in the education of the deaf enrolled at the convention, and though the irresistible counter-attraction of the Pan-American militated somewhat against the regular attendance and that absorbing interest that had marked previous meetings, nevertheless the Convention was a very interesting and profitable one. A number of very good papers on timely topics were read and helpful discussions took place on many subjects of special interest to those engaged in instructing the deaf. It is difficult to over

estimate the value and importance of those gatherings of officers and teachers associated in this noble work. They furnish the only opportunity most of us have of becoming personally acquainted with workers from other schools ; and many helpful and practical suggestions are given and received and great mutual aid rendered in solving some of the difficulties that confront the teacher in the class-room. In addition to this there is the less palpable, but perhaps yet more important help derived from personal contact with some of the most successful and enthusiastic superintendents, principals and teachers from all parts of the continent; and in the large conception of the importance and nobility of our work thus obtained, in the new inspiration thus received and in the renewed enthusiasm thus awakened is found perhaps the chief benefit derived from the meetings of the convention.

Teachers' Examination Questions.

In former reports I have dwelt upon the radical difference between the mental processes of deaf and of hearing children, and in the methods of instruction that must be adopted for each. In order to better illustrate that difference, as well as to give the best possible conception of the nature and scope of our work I give herewith a copy of the written examination papers used in each grade at the close of last session. A careful comparison of these with a set of papers used in any public school will prove very interesting and suggestive. The most noticeable feature of these papers is the prominence given to the teaching of language and the common forms of expression. The reason for this is obvious. The ear, of course, is the chief medium for the acquisition of language. It is said that most people learn more during the first seven years of their lives than in all subsequent years. This may not be true as relates to the acquisition of knowledge, but it undoubtedly is true so far as acquaintance and familiarity with the use of language is concerned. The hearing child begins to recognize words when but a few months old. Before it is two years old it can speak quite a number of words, year by year its vocabulary and power of expression increases in ever accelerating ratio, and by the time it is seven years old it knows thousands of words, is familiar with the names and attributes of nearly every object with which it has come in contact and can express itself freely and with reasonable accuracy. And when we remember that the vocabulary of a large majority of people consists of only a few thousand words the correctness will be readily admitted of the statement made above that most hearing children acquire more language in the first seven, perhaps in the first five years than in all their subsequent life. Thus when a hearing child enters school he is already in the possession of an extensive medium for acquiring knowledge, as well as of that sense through which both language and knowledge are chiefly obtained. Now the most difficult task that confronts the teacher of the deaf is to give his pupils that knowledge of and facility in the use of language that every hearing child has acquired without conscious effort on its part and chiefly before its school course has begun. When a deaf child enters the institution he does not as a rule know a solitary word of the language. He must begin where the hearing babe begins—but without the babe's aural advantages—and learn his first word. Then by laborious effort he adds from day to day other words until in a few weeks he may be able to write perhaps a score of simple names. Then begins the difficult task of building these up into sentences, and later on comes the stern and seemingly almost hopeless wrestle with the intricacies of our singularly illogical language. All this is work that the teacher of hearing children does not have to touch at all. The average deaf child will the first year learn perhaps two or three hundred words and be able to write a score or two of sentences, and it will take him four or five years to gain sufficient language to be able to express ordinary ideas with even tolerable accuracy. In other words the hearing child at five or six years of age has much greater facility in the use of language than the deaf child after several years of laborious effort in the class-room. For it must be remembered that endless repetition is the secret of facility in expression. The hearing child is a ceaseless babbler all day long, while the deaf uses only so much language as he can write so that it may safely be averred that the average hearing child hears and uses more language in one day than the deaf child writes or sees written in a month. Hence it will be seen that the most prominent feature of our work is and must be *the teaching of language.*

TEACHERS' EXAMINATION QUESTIONS.

First Grade Pupils.—Juniors.

Nouns.—*Animals.*—Cat, dog, rat, horse, fox, kid, sheep, goat, ass elephant, ox, calf, tiger, lion, fish, colt, pig, bull, monkey, bat, ram, frog, lamb, zebra.

Birds.—Hen, duck, bird, cock, peacock, turkey, owl, goose, swan.

Objects in the Class-room.—Crayon, book, desk, slate, door, wall, pen, chair, floor.

Articles of Food.—Milk, coffee, tea, water, onion, tomato, sausage, banana, bread, butter, potato, meat, cabbage, salt, pear, beet, apple, pie, cake, egg, bean, pepper, pea, carrot.

Plurals.—Ox, bird, cake, woman, horse, goose, foot, baby, calf, box, lip, watch, deer, arm-chair, tooth, monkey, sheep, potato, man.

Parts of the Human Body.—Hand, foot, eye, ear, nose, head, tongue, thumb, heart, mouth, leg, arm, cheek, chin, neck, beard, toe, vein, hair, blood, lip, face, tooth, jaw, finger, back, knee.

Persons.—Boy, girl, father, baby, man, mother, sister, woman, brother.

Articles of Clothing.—Coat, boot, hat, handkerchief, cuff, belt, vest, shirt, cap, overcoat, garter, glove, pants, collar, shoe, button, neck tie, under-shirt.

Adjectives.—Colors.—Red, blue, black, yellow, brown, white, green.

Adjectives.—Good, lean, old, clean, straight, dry, sharp, sour, bad strong, young, large, crooked, well, dull, sweet, fat, week, dirty, small, wet, sick, new, lazy.

Six Questions—What is your name? How old are you? Where do you live? Who is our Superintendent? Who is your teacher? How are you?

Counting 1—20.

Notation.—From 1 to 100.

Numeration.—From one to one hundred.

Incorporation of Verbs—Ate, carried, struck, threw, washed, drove, drank, caught, broke, scratched, rolled, bought, read, kicked, bit, pushed, spun, climbed.

Four Directions.—North—south—east—west.

Divisions of Time.—Day, forenoon, evening, month, to-morrow, night, noon, hour, year, morning, afternoon, week, to-day.

Days of the Week.—Sunday, Monday, Tuesday, Wednesday, Thursday, Friday, Saturday.

Natural Phenomena.—Cloud, hail, snow, rain, sun, moon, star, lightning, thunder.

Actions.

1. You touched the large desk.
2. Alfred walked to the chair.
3. Louis ran from the door.
4. John walked around the chair.
5. William hopped on the floor.
6. Oliver jumped over the chair.
7. You jumped on the floor.
8. You sat on the cabinet.
9. You stood on the large desk.
10. You danced on the floor.
11. Carl broke the crayon.
12. Telesphore tore the paper.
13. You waved the hat.
14. You gave the pen to John.
15. John gave the pen to you.
16. Norman gave the knife to Louis.
17. Louis gave the knive to Norman.
18. You put the crayon on the box.
19. You put the book into the large desk.
20. You took the slate off the cabinet.
21. You took the lead-pencil out of the pocket.
22. You put the book under the chair.
23. Daniel opened the door.
24. Joseph shut the window.
25. You hung the picture on the wall.
26. You tied your handkerchief around your neck.
27. You folded your arms.
28. You clapped your hands.
29. Joseph sat on the chair. He stood on it.
30. Arthur tore the paper. He threw it.
31. Carl bit John. He scratched him.
32. Louis bowed to you. He shook hands with you.
33. You patted Gerald. You tickled him.
34. Gerald took the hat off the large desk. He put it on the cabinet.
35. William took the ruler out of the cabinet. He put it into the large desk.

First Grade Pupils.—Senior.

Language.

1. Actions with toys and objects, employing verbs and prepositions as taught.
2. News. Original composition.
3. Incorporation—
   1. some,
   2. five,
   3. pair of boots.
   8. piece of bread.
   9. hot coffee,
   10. pushed,
   4. potatoes,
   5. dropped,
   6. this morning,
   7. yesterday,
   11. dog,
   12. little girl,
   13. last night,
   14. heavy.
4. Parts of animals and birds—horns, hoof, tail, claws, hair, fur, antlers, beard, scales, wings, humps, bill, udder, snout, whiskers, paws, mane, feathers, teats, comb.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Language.—Con.

5. Parts of the body :—

6. *Elliptical sentences.*—Articles of clothing :

1. Minnie put her ——— on her head.
2. Miss Dempsey tied a ——— over her face.
3. John hung his ——— on a hook.
4. Some girls ironed the clean ———
5. A man tied a ——— around his neck.
6. Mrs. Balis took her ——— off her finger.
7. Theodore threw his ——— at a boy.
8. Martha dropped her ——— on the floor.
9. A little girl lost her ———
10. Three little boys took off their ——— and ——— waded in the water.

7. *Articles of Food* :—

1. Some cows ate some ———
2. Three horses drank ———
3. A boy cut ——— with his knife and gave some to Charles.
4. Herbert found ten ——— in a nest and carried them in his hat to his mother.
5. Charles shook many ——— off a tree.
6. Harold and Elroy caught ten ——— with their hooks.
7. Sophia ate a piece of ———.
8. Roseta and Joe carried a basket of ——— to the kitchen.
9. Gertie bit a ——— and gave some to Minnie.
10. John, Theodore and Richard put many ——— into barrels.

8. *Articles of Furniture* :—

1. Martha and Marion lifted the ——— and carried it from the room.
2. A woman sat in a ——— and rocked a baby to sleep.
3. Alfred wiped his muddy feet on a large ———.
4. Grace put some dishes on the ———.
5. Lulu swept the ——— with a carpet-sweeper.
6. Miss Walker hung some long white ——— at the windows.
7. The boys pulled the heavy ———.
8. Herbert and Joan put some wood into the ———.
9. A baby climbed up on a ——— and took some candy from the shelf.
10. Mr. Mathison put some books into the large ———.

9. A short letter.
10. Questions by the pupils.
11. Answers to questions asked by the teacher.
12. The Lord's Prayer.
13. The Child's Prayer.

Questions.

11— 1. What day is this ?
2. What month is it ?
3. What season is it ?
4. Are you afraid of examinations ?
5. When will you go home ?
6. Where is your home ?
7. How long have you been here ?
8. Who is your teacher ?
9. How old are you ?
10. Whose hair is red ?
11. Would you like to have a bicycle ?
12. Do you think you could ride on a bicycle ?
13. Can you play ball ?
14. Have the girls a swing ?
15. Where is the basin ?
16. What color is the sky ?
17. Do you think it will rain to-day ?
18. How many hoofs has a horse ?
19. Do you want to go home ?
20. Have you chickens at home ?
21. Will you work at home ?
22. Will you come back to school next fall ?
23. Would you like to take a boat ride on the Bay ?
24. Can you make bread ?
25. Are flowers pretty ?
26. Who made you ?
27. Is God good to you ?
28. Can you hear a drum ?
29. What has a tail ?
30. How many desks in this school-room?
31. What color is snow ?
32. Can you draw ?
33. Are you deaf ?
34. Would you like to hear ?

Miscellaneous.

14. The days.
15. The months.
16. The seasons.
17. The directions.
18. Divisions of time.
19. Natural phenomena.
20. Form, dimensions, etc.

1. Box of	11. Goblet of
2. Piece of	12. Bottle of
3. Cup of	13. Loaf of
4. Bag of	14. Dish of
5. Pair of	15. Basin of
6. Bunch of	16. Barrel of
7. Ball of	17. Pitcher of
8. Pail of	18. Jar of
9. Sack of	19. Coal hod of
10. Tub of	20. Tub of

21. Adjectives.

1. Stove.	11. Kettle.
2. Axe.	12. Loaf of Bread.
3. Barrel.	13. Milk can.
4. Cake	14. Necklace.
5. Dust-pan.	15. Owl.
6. Easel.	16. Pump.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

7. Feather.
8. Grindstone.
9. Hoop.
10. Image.
17. Rocking horse.
18. Sack of flour.
19. Towel.
20. Wheelbarrow.

22. Colors.
1. Orange.
2. Grass.
3. Sky.
4. Gloves.
5. Dress.
6. Ribbon.
7. Flowers.
8. Daisies.
9. Watermelon.
10. Hair.
11. Horse.
12. Cushion.
13. Chicken.
14. Geese
15. Eyes.
16. Apron.

23. Plurals.
1. Box.
2. Man.
3. Baby.
4. Ox.
5. Deer.
6. Daisy.
7. Lily.
8. Peach.
9. Leaf.
10. Knife.
11. Puppy.
12. Child.
13. Sheep.
14. Tooth.
15. Eye lash.
16. Foot.
17. Fish.
18. Cherry.
19. Dish.
20. Water.
21. Calf.
22. Coffee.
23. Goose.
24. Woman.
25. Mouse.
26. Scissors.

Arithmetic.—Numbers.

24. Notation.
493, 76. 200, 12, 315, 66, 702. 84, 930, 65, 311, 18, 559, 3, 888, 10, 999.

25. Numeration
Seventeen, six hundred, four. two hundred and eighty-three, five hundred and twelve. twenty-four, nine hundred and seventy-one, one, five hundred and five, forty-four, eighty, three hundred and sixty-five, eight hundred and thirty-two, fifty-two, nine, seven hundred and eleven.

26. Cardinal and Ordinal.
7th, twelfth, 80th, forty-sixth, 91st, eleventh, 73rd, one hundredth, 65th, eighty-eighth, 94th, sixty-third, 222nd, seventy-second, 55th, first.

27. Addition tables.

1+ 0=	2+ 9=	3+ 5=	4+ 4=
1+ 6=	2+ 3=	3+ 7=	4+ 1=
1+ 8=	2+11=	3+12=	4+ 3=
1+11=	2+ 2=	3+ 9=	4+11=
1+ 5=	2+ 8=	3+ 1=	4+12=

5+ 5=	6+ 3=	7+10=	8+ 0=
5+ 7=	6+10=	7+ 1=	8+ 6=
5+ 6=	6+ 4=	7+12=	8+ 9=
5+12=	6+ 9=	7+ 5=	8+ 1=
5+ 1=	6+ 2=	7+ 7=	8+11=

27. 9+ 9= 10+ 1= 11+ 1= 12+12=
9+ 7= 10+ 6= 11+ 7= 12+ 2=
9+ 0= 10+ 9= 11+ 3= 12+ 5=
9+12= 10+10= 11+12= 12+ 9=
9+ 4= 10+ 5= 11+ 6= 12+ 4=

28. Counting.

29. Simple sums.

7	8	9	8	73	28	91
3	4	2	2	33	11	32
5	1	4	5	63	40	64
2	3	1	6	..	.	22
—	—	—	—	—	—	—
—	—	—	—	—	—	—

831	739	486	7423
422	620	302	6423
...	310	911	5120
---	—	—	—
—	—	—	—

8356	9246	368
2310	350	20
4213	2	910
....	401	...
—	—	—
—	—	—

30. Simple examples or problems.
1. Harold drove 6 cows to the barn, John drove 4, Alfred drove 8; how many cows?
2. Richard picked 164 apples, Herbert picked 200, Charles picked 124 and Theodore picked 11; how many did they pick?
3. Johanna counted 421 stars, Rose counted 222, Grace counted 324 and Lulu counted 100; how many did they count?
4. Gertie ate 21 grapes, Florence ate 30, Sophia ate 15 and Laura ate 13; how many did they eat?
5. Joe has 6 marbles, Marion has 4, Martha has 8 and Elroy has 7; how many marbles have they?

SECOND GRADE PUPILS.—JUNIORS.

Arithmetic.

Write in words:—83rd., 21st., 456th, 192nd., 609th., 50th.. 1000th., 597th, 384th., 15th., 2,365, 82, 100, 760, 3 509.

Write in figures: Three thousand five hundred and sixty-four; six hundred and seventy; nineteen; eight hundred and forty-four; one thousand six hundred.

Add.	3,629		3,765		6,352
	564		462		4,619
(1)	2,736	(2)	8,307	(3)	385
	381		664		6,740
	4,503		188		665
	——		——		——
	——		——		——

From	691,203		812 0.6
(4) take	347,183	(5)	391,720
	——		——
	——		——

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Arithmetic.—Con.

1. Tom has 12 rabbits. Ben has 6 more than Tom. How many has Ben?
2. Willie found 13 apples. Archie found 6 less than Willie. How many did Archie find?
3. A hen had 14 chickens. A fox killed 8. A horse trampled on 3 and they died. How many chickens had the hen then?
4. There were 18 crows on a tree. A man shot 7. Six crows flew away. How many stayed on the tree?
5. There were 20 fruit-trees in the orchard. The gardener cut down 10. A strong wind blew down 2. How many are growing in the orchard now?
6. A farmer had 17 sheep. Nine were drowned in a river. Wild dogs worried 3. How many had he then?
7. I had $10 in my pocket. I paid $2 for a book. How much money had I then?
8. A boy got $12 for helping his father. His mother gave him $3. The boy bought a dog for $5. How much money had he then?
9. Herbert got 20 cents from his mother, 10 cents from his uncle, 5 cents from his brother, and 25 cents from a friend. How much money had he then?
10. Harvey caught 13 fishes. Six jumped into the water again. How many had he then?

Actions.

1. You gave five cents to Willie and he thanked you.
2. Cone knocked at the door and you heard him. You opened the door and told him to come in.
3. You lost your knife, looked for it and found it.
4. You locked the desk and put the key into your pocket.
5. You took an envelope out of your pocket and tore it in two.
6. You fetched a jug of water and a glass.
7. You filled the glass with water.
8. Harvey drank some of it and Willie drank the rest.
9. Willie took off his cap, hung it up, took it down again and put it on.
10. You took a match out of the box, struck it., lit the paper and burned it.
11. You pulled out a drawer, looked into it and pushed it in again.
12. Archie is looking round the blackboard.
13. You are standing before the blackboard.
14. Willie is drawing a horse on the slate.
15. Annetta is reading a book.
16. You are pointing to the map.
17. Walter is walking around the room.
18. You are looking out the window.

Questions (Miscellaneous).

1. Is it long till we go home?
2. When will you go home?
3. Where is your home?
4. Who will meet you at the station?
5. Will you travel by train?
6. Have you seen a bird's nest this summer?
7. How many eggs were in it?
8. Is it right to steal bird's eggs?
9. Is it wrong to kill bird's?
10. What kind of day is this?
11. What does the cow give us?
12. Is milk good for us?
13. Is the horse a strong animal?
14. How many hoofs has it?
15. What has it on its hoofs?
16. What are they made of?
17. Are your shoes made of iron?
18. Has your father a horse?
19. With what is its body covered.
20. Draw a stable.
21. What does a good horse cost?
22. What does the sheep give us?
23. Into what is the wool made?
24. What does the sheep eat?
25. Have you seen a sheep?
26. Would you like to have a pet lamb?
27. What are your stockings made of?
28. What is a herring?
29. What are its fins for?
30. What are its gills for?
31. Where does a fish live?
32. Could you live in the water?
33. What is a chair made of?
34. Could you make a chair?
35. Can Mr. Davie make chairs?
36. What is an orange?
37. Name some other fruits?
38. Which fruit do you like best?
39. Name the parts of the orange.
40. What is the peel for?
41. Do we eat the seeds?
42. Do oranges grow on apple-trees?
43. What kind of trees do they grow on?
44. Do oranges grow near Belleville?
45. Is the sparrow a large or small bird?
46. What are its wings for?
47. Can you fly?
48. Why not?
49. What are its claws for?
50. What can a sparrow build?

Incorporation, etc.

Incorporate.—Some, many, one, this, beautiful, my, your, saw, has, am, can, cannot, a piece of, a box of, a cup of, did not, black, was, visited, carried.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Write the plural of each of the following :—

foot, tooth, man, child, watch, cherry, book, deer, picture, box.

Write the names of 10 articles of furniture.
" " " " 10 parts of a horse.
" " " " 8 " " " bird.

Write the names of 6 parts of a fish.
" " " " 6 articles of everyday use.

Composition.

Write 10 sentences about " The Picture. "

SECOND GRADE PUPILS—SENIORS.

Mental Arithmetic.

1. A little boy lost his purse, there were 15 cents and 5c. in it ; how much did he lose ?
2. Henry had 15c. and gave his brother 5c. ; how many cents had he left ?
3. Nine boys were playing hockey and 15 were skating on the ice ; how many boys were at play ?
4. A lady bought 12 oranges, and gave away 4 ; how many had she left for herself ?
5. 24 plus 7 =
6. 23 minus 6 =
7. 10c. and 7c. and 3c. are how many cents ?
8. How many legs have 3 horses ?
9. How many shoes in 4 pairs of shoes ?
10. Jane had a 10-cent piece, and Sarah had a 5-cent piece ; who had the most ?
11. George had 9 pretty white rabbits, but 3 ran away and never came back ; how many had he left ?
12. John Henderson started out with 20c. in his pocket to buy something nice for his sister Alice, who was sick. He bought 3 nice, sweet oranges for 10c. and a picture-book for 5c. ; how much did he pay for the picture-book ?
13. Harry Burns was up in a tree throwing down apples to his friend, Thomas Smith, who caught them in his hat. He first threw 3, then 4, and Thomas caught them all ; how many did he catch ?
14. How many are 16 less 7 ?
15. From $46 take $3.
16. A farmer had 17 large, fat turkeys, he sold 9 of them the day before Christmas ; how many turkeys left ?
17. A man while walking in a wood saw 9 red squirrels running along the fences ; how many squirrels did he see ?

Written Arithmetic.

1. Add together 4103, 456, 3247, 140, 22.
2. From 6352753413
   take 141: 828401
3. Subtraction blended with addition :
   4,076 – 3,128 + 132 + 14 – 830 – 37 + 102.
4. 61 minus 6 ten times.
5. A merchant had 649 yards of cloth, he sold to one man 132 yards, to another 84, and to another 62 ; how many yards had he left ?
6. An old man had $5, he bought a pair of spectacles for $3. What change did he get ?
7. A lady bought a head of cabbage for 4c., a bunch of celery for 5c., a watermelon for 15c. and lard for 10c. She gave $1 to pay for them ; how many cents had she left ?

Describing Actions.

1. Put 7 crayons under a chair, and place 3 on the chair
   What did I do ?
   How many crayons are there altogether ?
   How many crayons are under the chair ?
   How many are on the chair ?
   Who put seven crayons under that chair and three on the chair ?
2. William Harper, wash your hands clean with soap and water and wipe them with a towel.
3. You poured some ink out of an ink-bottle into our ink-wells, and we dipped our pens in the ink.
4. Present progressive plural form :
   Grace and Mary are sitting in an arm-chair, and they are looking at a picture.
5. Present progressive singular :
   Mary Showers is holding a long pencil in her right hand, and she is writing on her slate with the pencil.
6. Signed and put into language by the pupils :
   What did I say in the sign-language ?
   You said that a lady gave Mary a beautiful book on her birthday, and she thanked her.

Miscellaneous Language Questions.

1. When did you come to school ?
2. What is your first name ?
3. What is your second name ?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Miscellaneous Language Questions.—Con.

4. What is your father's name?
5. Do you know Mrs. Reid?
6. Has a fish legs?
7. What are the colors of grass and the sky?
8. Will you have a glass of lemonade?
9. Do you try to obey The Commandments?
10. Are your hands cold?
11. Did Fred steal Charle's silver watch?
12. Is it right to steal then tell untruths?
13. Are chairs, tables, sofas and cupboard articles of furniture?
14. Do you know me?
15. Do you like your Minister?
16. What is his name?
17. What church do you attend?
18. Is to-day the 24th or the 25th day of the month.
19. Do you study hard?
20. Are you playing?
21. Is this month May or June?
22. When was Thanksgiving Day?
23. Do you like stories?
24. Who taught you last year?
25. Who is the baker?
26. What is my name?
27. Is it snowing?
28. Can you eat two pieces of pie?
29. Did you have roast turkey for dinner on Christmas day?
30. Have you had La Grippe?
31. Who made you?
32. What was last month?
33. What will next month be?
34. Are lions tame or wild animals?
35. Have you twenty-five cents?
36. How many shoes are there in a pair of shoes?
37. How old is Mr. Fotheringham?
38. Are washtub, pail and broom articles of everyday use?
39. What animal has a long trunk and tusks?
40. What are the names of the Spring Months?
41. Are December, January and February Summer months?
42. What day is it to-day?
43. What day will to morrow be?
44. How old are you?
45. Where is your home?
46. Who is your teacher?
47. When is Christmas Day?
48. Do you like Christmas best?
49. What have you in your pocket?
50. Who is tall?

Fill up the blanks with Cardinal Adjectives and Nouns.

———careful pupils, six little———, ——— large boys,———white geese, ——— little songsparrow and ——clean——.

Give the colors following.—
Felicia was wearing a ——— dress. That chair is painted ———. The colors of grass is ———, milk is ——— and the sky is ———. Fred is wearing ——— stockings.

Express in words.—
(1) 643, 3,000, 5,800, 6,074.

Canadian Money.—
(2) $2 25, $1.00, 8c., $3.10.

Put in figures.—
Seven thousand seven hundred and seventy seven. Four thousand six hundred and forty-nine. Fifty-five.

Put in nouns.—
——— clean ———, ——— large ——, and ——— bad.
The ——— were skating on the ———.
You have a black ———.
Fred picked up a ——— and he threw it into the ———.
Mr. Cunningham is the ———.

Elliptical Exercise.

A piece of ———, some ———, the ———, an ———, three small ———, a paper ——— pins, a glass of ———, a——— ——— tea, one ———, ——— orange.
I ——— a pair of ———.
Mary ——— a pair of ———.
I ——— ——— years old.
I saw ——— ——— on a table.
Put suitable adjectives.—
——— ——— lady, ——— ——— benches, and ——— ——— leaves.
Some persons are ——— and same are ———.
Many of the pupils were ——— with La Grippe.
The Articles—A (or an) the etc.
Mrs. Smith gave ——— little girl——— pretty handkerchief, ——— orange, ———albun and ——— new dress at Christmas. I was looking for ——— envelope The ———, ——— apple, ——— old gentleman.
Ordinal Numerals.
30th———,14th , 31st , 5th and 7th.
Yesterday was May the ———.
To-day is May ———.
To-morrow will be May the ———.
I expect to go home June the ———.

Composition and Variety Work.

1. Three colors.
2. Five personal pronouns.
3. Seven parts of animals, birds and fish.
4. Write two sentences about conduct.
5. Name three white things.
6. Write three sentences about Catherine Showers.

TEACHERS' EXAMINATION QUESTIONS —*Continued.*

7. Name five parts of a dog.
8. Three propositions.
9. Three nouns.
10. Five adjectives.
11. Some vegetables.
12. Four kinds of fruit.
13. Make three remarks about the weather.
14. Five articles in a kitchen.
15. Write two verbs in the past form.
16. Write two verbs in the present progressive singular form.
17. Write two verbs in the present progressive plural form.
18. Write two verbs in the past progressive singular form.
19. Write two verbs in the past progressive plural form.
20. Write two verbs in the future form.

Put in Personal pronouns.

1. You signed "Good morning" to ——.
2. William Harper was writing in —— book.
3. Grace Little was drawing in —— book.
4. Mr. John Moore gave some nice apples to three boys and —— thanked ——.
5. Three polite boys lifted —— hats to the teachers.

Incorporate the following :

Off, your, some flowers, is, are, was, were, has, have, had, these, and, the robins, tables, over, carried, saucy, a farmer, out of, did not steal, am, waste-basket, will buy, you, white, careful, envelope, on. up, of stockings, under, holiday, raspberries, that, one. it, them, are playing, him, pail of, slow, were skating, fourth, their, my, his, her, me, he the, from, at, they, hoofs, with, she, behind, three, those, her, some.

THIRD GRADE PUPILS—JUNIORS.

Arithmetic.

1. 6489 +763 + 9687 ÷ 7694 + 3498 + 694 + 7469+874.
2. 7069830004769478 – 3947640903497687.
3. 9087 – 1649 – 3497 + 1946 – 386 + 7469.
4. A man had $346.27 in one bank, $95.47 another, $613 in another, $417.26 in another, $936 in another, and $74.05 in another How much money had he ?
5. How many banks had he money in ?
6. How much had he in the first, fourth and fifth banks ?
7. Find the difference between 9047 and 6938
   Find the difference between 600 and 6000.
8. A man had $7000. He bought a farm for $3648.36, a span of horses for $246, 27 cows for $413.86, 19 sheep for $100 and a piano for $264.60, How much had he left ?
9. How much did he spend ?
10. How many animals did he buy ?
11. How much did the animal cost ?
12. A gentleman had $30. He gave $17.26 to his wife, earned $24, bought a suit of clothes for $20.70 and lost $5.36. How much had he then ?
13. A boy had 94 nuts He picked 37 off a tree, gave 28 to his little sister, ate 16 and bought 29. How many nuts had he then ?
14. 6094—386—47—1697—236.
12. Add 4967, 346, 8694, 763, 9478, 3467, 986, 4794.
6. Write in words 7046, 9004, 6800, 7403, 8000, 800, 19, 409, 8730, 90.
7. Write in words $743.80 $900, $84.05, $300.46 $1708.24, .01, $700.07, .19, $350.50, .90.
8. Write the ordinal form of 3, 30, 15, 62, 27, 81, 20, 12, 19, 9.

Mental Arithmetic.

1. 7+6+9+8+10+3+4+9+8.
2. 30=4=6=7=3=8.
3. How many days are there in five weeks?
4. How many legs have 6 cows ?
5. How many fingers have 2 boys and 3 girls.
6. How many wheels have 2 wagons, a buggy, 2 carts and a wheel-barrow ?
7. 74=38.
8. 92÷69.
9. A boy had a twenty-five cent. piece, a ten-cent piece and 2 five cent pieces. How much money had he ?
10. How many cents are there in $6 ?
11. A girl had .50 She bought a book for .10, a slate for .09, 4 lead pencils for .06, and 4 oranges for .09 How much had she left ?
12. How many articles did she buy ?
13. How much did she pay for all ?
14. What did she buy ?
15. How much did the book, slate, and lead-pencils cost ?
16. A boy had 18 nuts. His mother gave 10 to him. He ate 6, gave 5 to his friend and found nine. How many had he then ?
17. John had 16 cents, Willie had 9 cents, Harry had 5 cents, Mary had 7 cents and Lizzie had 6 cents. How much had they all ?
18. How many cents had Harry. Lizzie and John ?
19. A lady bought a belt for .35. She gave the store-keeper 50. How much should he give back to her ?
20. If a doll cost 7 cents, how much would 3 dolls cost ?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Questions.

1. What is your name?
2. How old are you?
3. Where do you live.
4. What is your father's name?
5. How many years have you been at school?
6. Who was your teacher last year?
7. Who was your teacher the year before last?
8. Who is the superintendent of the institution?
9. Who is the shoemaker?
10. Who is the matron.
11. Who is the engineer?
12. What day was yesterday?
13. What day will to-morrow be?
14. What was the day before yesterday?
15. What was last month?
16. What was the month before last?
17. What will the year after next be?
18. What was last year?
19. What will next season be?
20. What was last season?
21. How many days are there in a week?
22. Name them.
23. How many months are there in a year?
24. ame them.
25. How many seasons are there in a year?
26. Name them
27. How many meals do you eat every day?
28. Name them.
29. How many months are there in a seas on?
30. Where did you sleep last night?
31. Where did you eat your breakfast?
32. Where d d you study your lessons yesterday evening.
33. Where is Mr. Mathison?
34. Where are your boots?
35. Who is sitting behind—— ?
36. Who is sitting in frout of—— ?
37. What are your boots made of?
38. What is bread made of?
39. What is a crayon made of?
40. What is porridge made of?
41. Name the summer months.
42. Name the winter months.
43. Who is Mr. Mathison's wife?
44. Who are his daughters?
45. Who is your father's wife?
46. How many children has he?
47. Who are his sons?
48. Who are his daughters?
49. What is a robin covered with?
50. What is a fish covered with?
51. What is the bay covered with in winter?
52. What is the lawn covered with?
53. What are the trees covered with?
54. What is a pillow covered with?
55. What is on elephant's nose called?
56. What are an elephant's teeth called?
57. What is the hair on a horse's neck called.
58. What are a horse's feet called?
59. What are a cat's feet called?
60. When is your birthday?

Language.

1. Write ten actions as performed.
2. Incorporate aching, brought, cost, sold, bought, cellar, knew, a loaf of, a slice of, this, that, these, those, stairs, growing, planted, thief, cemetery, piling, lent, about, drew, ceiling, holding, raised, our, their, some, fire and allowed.
3. Supply suitable pronouns—

   I met a little girl ——— had curly hair and ——— name was Lizzie.

   A boy fell and hurt ——— head ——— cried and I pitied ———.

   John and Harry are bad boys, ——— stole a bird's egg and ——— teacher scolded ———.

   We gave ——— slates to Miss Linn and ——— thanked ———.

   I washed ——— hands and face and ——— Mr. Keith told ——— that ——— was clean.

———

Miscellaneous.

1. Supply appropriate adjectives for water, ladies, horse, sidewalk, ruler, line, bread, tree, house, hair, window and pupils.
2. Supply suitable nouns for idle, pleasant, deep, dark, industrious, polite, blind, angry, young, unkind, beautiful, foggy, rough and smart.
3. Write the present, progressive and future forms of lay, met, lent, built, fought, found, crept lit, lost, carried, grew, drank, ate, drew, knelt, stole, bought, paid, drove, sent, whipped, swept, tied, spoke and cut.
4. Write the plural of tooth, mouse, ox, foot, boot, lady, knife, child, leaf, church, body, fox, deer, brush and mouth.
5. Write the names of ten articles in a dining room.
6. Of ten articles in a parlor.
7. Of ten articles in a bed-room.
8. Of ten articles in a kitchen.
9. Of ten kinds of meat.
10. Of ten kinds of vegetables.
11. Of ten kinds of fruit.
12. Of ten other kinds of food.
13. Of ten rooms.
14. Of ten trades and professions.
15. Of ten parts of a fish.
16. Of ten parts of a bird.
17. Of ten parts of an elephant.
18. Of ten natural phenomena.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

THIRD GRADE PUPILS.—SENIORS.

Geography

1. What shape is the earth ?
2. Name the continents. Which is the largest continent and which is the smallest. ?
3. On which continent do we live ?
4. Define peninsula, lake, island sea.
5. What ocean is south of Asia ?
6. How far is it around the earth ?
7. What is an ocean ? Name the oceans. Which is the largest ocean ?
8. Is the sun as large as the earth ?
9. In which hemisphere is Africa ?
10. What is a city ? Name three cities in Canada ?
11. What river do we cross when we go to Belleville ?
12. Where does the earth get its light and heat ?
13. Who is the Governor-General of Canada? Where does he live ?
14. What is the begining and the end of a river called ?
15. What is a desert ? Which is the largest desert in. the world ? Where is it ?
16. What bay is south of this Institution ?
17. What is a map ? which part of the map is North ? South ? East ? West ?
18. What continents are east of the Atlantic ocean ?
19. Define strait, isthmus, cape, gulf.
20. Where is Canada ? What are people called who live in Canada ?
21. Which is the largest city in Canada ? Which is the largest river in Cana'a ?
22. What is the capital of Ontario ?
23. Where does the sun rise and set ?
24. Of what empire is Canada a part ?
25. Where does the Moira River empty ?
26. Is Belleville as large as Toronto ?
27. What is a mountain ? a hill ? a volcano ?
28. How far is it through the earth ?
29. What are the banks of a river ?
30. Who is our Queen ?

Slate Arithmetic.

1. A carpenter earns $12.75 a week. How much will he earn in 76 weeks.
2. How much are 245 bushels of wheat worth at $0.96 a bushel.
3. A gentleman pays $27.50 a month for rent for a house. How much will he pay in 18 months ?
4. A shoemaker earns $14.85 a week, and spends $9.40 a week. How much will he save in 52 weeks ?
5. A lady had $50. She bought 16 yards of silk at $1.75 a yard and 54 yards of linen at $0.18 a yard. How much money had she left ?
6. A butcher bought 48 sheep at $6.70 each and sold them at $9.25 each, How much did he gain ?
7. A gentleman bought a house for $2975. He paid $462 95 for repairs. He then sold the house for $3185. How much did he lose ?
8. A doctor had $236. He paid $127 for a horse, gave $75 to his wife got $42. 50 from a patient, sent $960 to Toronto in a letter and put $0.75 on the collection plate on Sunday. How much money had he then ?
9. A grocer sold 64 lbs. of tea on Monday 78 on Tuesday, 37 lbs. on Wednesday 94 lbs. on Thursday, 43 lbs on Friday and 139 lbs. on Saturday. (*a*) How many lbs. of tea did he sell altogether ? (*b*) How much did he get for it at $0.35 a lb ?
10. A farmer had 78 sheep. Sixteen died and he sold the others at $8.32 each. How much did he get for them ?
11. A merchant bought 136 hats for $327 and sold them at $2.35 each. How much did he gain or lose ?
12. A field is 670 yards long and 490 yards wide How many yards is it around the field
13. A butcher paid $6.45 for a sheep and four times as much for a cow. How much did he pay for both ?
14. A farmer sold 127 bushels of wheat at $0.64 a bushel, 32 sheep at $7.55 each and 14 tons of hay at $13.75 a ton. With the money he bought 36 lbs. of tea at $0.42 a lb. 28 yards of silk at $2.90 a yard, 2 bicycles at $48.60 each and 16 tons of coal at $5 75 a ton. How much had he left ?
15. Make out the following bill. 32 lbs of cf coffee at $0.40 a lb., 11 dozen eggs at $0.23 a dozen, 18 cans of tomatoes at $0.14 a can, 8 quarts of vinegar at $0.39 a quart. 6 barrels of apples at $1.78 a barrel and 47 lbs. of ham at $0.16 a lb.

6 $.6879 \times 4987 + 368 - 4294856 + 6024$.

Mental Arithmetic.

1. $6 \times 8 - 9 \times 7 - 5 + 2$.
2. $24 \times 16 \times 10 + 2 - 80 + 6$.
3. Jessie has 36 cents, Violet has 19 and Lucy has 27. How many cents have all three ?
4. A girl has 16 candies. She lost 9, bought 24, ate 7, gave 6 to a friend and found 8. How many candies had she then ?
5. How many more days will there be this month ?
6. A boy had $0.75. He paid $0.20 for a ball and $0 15 for a bat. How much money had he left ?
7. How many days are there in 12 weeks?
8. How many pupils would there be in this room if 7 went out ?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Mental Arithmetic.—Con.

9. A man was born in 1842. How old is he now?
10. A boy paid 64 cents for a book and sold it for 97 cents How much did he gain?
11. How many meals will you eat in 16 days?
12. A man earns $12 a week and spends $7 a week How much will he save in 9 weeks.
13. A room is 12 feet long and 9 feet wide. How far is it around the room?
14. How much are 36 oranges worth at 5 each?
15. A butcher had 26 sheep. He sold 12 and bought 16. How many sheep had he then?
16. How many wheels have 3 wagons, 5 bicycles and 7 wheel-barrows?
17. A girl had $1.40. She bought 12 yards of lace at 5 cents a yard. How much money had she left?
18. A farmer bought 8 calves at $5 each and sold them at $9 each how much did he gain?
19. How many months are there in 9 years?
20. In a class there were 26 pupils. 12 girls how many boys were there?
21. Fifty-two robins were sitting on a fence. Nineteen flew away. How many remained?
22. In a class there were 17 boys and 23 girls. How many pupils were there?
23. A lady is 24 years old. In what year was she born?
24. A girl paid 15 cents for a doll and three times as much for a book. How much did she pay for both?
25. A boy's mother sent him $4.00. He spent $1.80 How much had he left?

Artisans and Trades.

1. What trades are taught in this Institution?
2. What does a shoemaker do?
3. Who make bread, coats, chairs and brick-houses?
4. What materials does a baker use?
5. What tools does a carpenter use?
6. How much does a loaf of bread weigh? How much is it worth?
7. Why are chimneys not made of wood?
8. What is a sideboard, a churn and a tea-pot used for?
9. What is a merchant-tailor?
10. Who makes cloth and who makes clothes?
11. Name some kinds of cloth.
12. What trade are you learning?
13. What is mortar made of?
14. What are the leaves of a book made of? What is one side of a leaf called?
15. What is the paper printed here called?
16. What is a farm? What does a farmer do?
17. Who uses an awl, an anvil, a spade and a scythe?
18. Name some kinds of meat. Who sells meat?
19. What does a barber shave a man with? What does he cut hair with?
20. What does a dressmaker sew with?
21. Who teaches printing, shoemaking and dressmaking at this Institution?
22. What is a black-smith shop?
23. What does a gardener use? Who is the gardener here?
24. When does a farmer sow grain? Name some kinds of grain.
25. With what does a tailor press seams?
26. Where can we buy cloth, thread, ribbon, etc.?
27. What is leather made from?
28. What is bread made of?
29. What are tables, barrels and dust-pans used for?
30. Where does a farmer generally keep his cows and horses in the winter?

Elliptical Sentences.

1. Annie lost——book, ——looked for —— but——could not find——.
2. George lost——keys, ——looked for—— but——could not find——.
3. I lost——knife. —— looked for —— but ——could not find——.
4. A boy——playing football yesterday.
5. I——writing on my slate now.
6. Some girls —— sewing yesterday afternoon.
7. James——his finger and—— bled.
8. Violet tore——dress and——cried.
9. —— study our lessons every evening.
10. —— eat my breakfast every morning.
11. —— writes on a slate every day.
12. —— is eating an apple.
13. —— were washing dishes this morning.
14. —— am sitting on a chair.
15. —— was sweeping the floor yesterday.
16. I bought a book and —— $0.50 for it.
17. A man sold a cow and - —— $15 for it.
18. A woman——$5 for a hat.
19. A boy —— a ball for 10 cents.
20. A baby boy teased a cat and——scratched ——.
21. —— is used for eating.
22. —— is used for eating with.
23. I can —— six sticks of candy for 5 cents.
24. A girl's eye was sore and——rubbed—— with——finger.
25. A horse can ——, a bird can ——, and a fish can——
26. Some boys tooks off——coats and hung ——on hooks.
27. A girl found an orange and ate all of——.
28. A boy found——nuts and ate both of——.
29. A lady bought six candies and gave—— of them to her son.
30. My arm is——than my finger.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Miscellaneous Questions.

1. Who is the superintendent of this Institution?
2. What is your name? Where do you live? How old are you?
3. Is your father living? Is your mother alive? How many brothers and sisters have you?
4. What day of the week and month is this?
5. How many hours are there in a day?
6. How much does a postage stamp for a letter cost?
7. Name the spring months.
8. What kind of meat do you like best?
9. How many seasons are there? What are their names? Which is the coldest season? Which season do you like best?
10. What church do your parents attend?
11. How many fingers have you on each hand?
12. Where did you sleep last night? Did you sleep well? Did you dream?
13. What day was yesterday?
14. Have you a tooth-brush? Did you clean your teeth this morning?
15. How many months are there in a year? Name them.
16. Is a book as large as a slate?
17. Did you ever see a canary? What color was it?
18. What color is a crow? Is a crow as pretty as a canary?
19. At what time does that bell ring? What do I do when it rings?
20. Who teaches the highest class in this Institution?
21. At what time did you get up this morning? What did you do after you got
22. How much is a pound of coffee worth?
23. Have you either a horse or a bicycle?
24. Would you like either a gold watch or some new clothes?
25. What did you have for dinner yesterday?
26. Who is our examiner this year?
27. What color is your hair?
28. How many days are there in a week? Name them.
29. How many meals do you eat every day?
20. How many pupils are there in this class?

Questions about the Class-room.

1. What is this room called?
2. What room is under this one?
3. What room is south of this one?
4. What room is west of this one?
5. What are the sides of a room called?
6. What is the top of a room called?
7. What is the bottom of a room called?
8. How many windows are there in this room.
9. How many panes are there in each window?
10. How many panes in all of them?
11. What is the wood around the panes called?
12. What is a window pane fastened into the sash with?
14. How many doors are there in this room?
15. What color are the door-knobs?
16. How many small desks are there in this room?
17. What are they made of?
18. How is this room heated?
19. What is a window-pane made of?
20. What is the cabinet made of and what is it used for?
21. Where is the box of crayons?
22. What are the ceiling and walls of this room made of?
23. What color are the window-blinds?
24. Can you touch the bell when you stand on the floor?
25. What do you do when it rings?

Questions involving the Comparison of Adjectives.

1. Is this Institution as large as Mr. Mathison's house?
2. Is a sheep as large as a cow?
3. Which is the warmest season?
4. Which is the shortest month?
5. Is Mr. Denys as short as Mr. Balis?
6. Who is the tallest boy in this class?
7. Which is the smallest girl in this class?
8. Is an orange as sweet as a lemon?
9. Which is the largest ocean in the World?
10. Which is the smallest continent in the world?
11. Is that large desk as heavy as that table?
12. Which is the largest thing in this room?
13. Which is the strongest animal in the world?
14. Is your desk as smooth as the floor?
15. Is iron as hard as wood?
16. Is a gold watch as dear as a silver watch?
17. Is this class-room as comfortable as Miss Brown's room?
18. Which do you think is the youngest teacher in the Institution?
19. Is a cow as useful as a horse?
20. Which do you think is the most beautiful flower?

Questions about the Horse.

1. Is a horse as large as a cow?
2. Is a horse as large as a camel?
3. Does your father own a horse?
4. Would you like to have a horse?
5. How much is a good horse worth?
6. Did you ever drive a horse?
7. Did you ever ride on a horse?
8. How many feet has a horse?
9. What are its feet called?
10. What does a horse wear on its feet?
11. Is a horse a quadruped?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Questions about the Horse.—Con.

12. Why is it called a quadruped ?
13. What does a man put on a horse when he rides it.
14. What does a man put on a horse when he drives it ?
15. What does a horse eat ?
16. What are two horses together called ?
17. What is the long hair on a horse's neck called ?
18. Can a horse run as fast as a man ?
19. Can a horse trot as fast as it can gallop ?
20. What is a horse covered with ?
21. What kind of a horse do you like best ?
22. What is a young horse called ?
23. Is the flesh of a horse good to eat ?
24. Are a horse's hoofs split ?
25. What is a very small horse called !

Incorporation.

Is standing, are flying, am writing, were swimming, was throwing, swept, will give, did not study, put on, took off, looked for, looked at, paid, sold, hungry, smaller, youngest, more intelligent, most industrious, this, those, each, every, either, neither, a few, mine, your, ours, them, in front of, behind, out of, above, over, clock, o'clock, all of them, all of it, both of them, a piece of it, four of them, one—the other, one—another, the others, one—another—another the other last Sunday, next month, in a few days, a few weeks ago, everyday.

Miscellaneous Language Exercises.

1. Ask 25 questions.
2. Describe a picture.
3. Write news.
4. Write the Lord's Prayer.

Mental Arithmetic.

1. $6\times9-8+7-6+5-4+7-3+6-9+5=$
2. How many minutes in four hours and a half ?
3. A boy has 28c. How much must he earn to have three quarters of a dollar ?
4. A girl paid 15c. for a book and 9c. more for a straw hat. How much did she spend altogether ?
5. A boy sold 13 doz. eggs @ 9c. per doz. He received a two dollar bill in payment. How much change will he give ?
6. There are 62 pupils in a school. Twenty-eight of them are boys. How many more girls than boys ?
7. How many feet have 9 horses and 6 ostriches ?
8. If a boy earns 45c. a day and spend two dollars and a quarter a week, how much can he save in a week ?
9. How much does he earn in a week ?
10. A boy after eating 9 nuts, giving 4 to each of two other boys, thowing away 7 and losing 5, had twice as many left as he gave away. How many had he at first ?
11. How many more meals will you eat this week ?
12. How many feet around a room 17 feet wide and 21 feet long ?
13. James was born in 18?6. How old is he?
14. Harry is 17 years of age. When was he born ?
15. If a boy pays 6c. for each meal and a quarter for his bed, how much will he spend in a week ?
16. How much do his meals cost in a day ?
17. How much do they cost in a week ?
18. A boy bought two dozen and a half bananas for half a dollar and sold them at 2c. a piece. Find his gain or loss ?
19. How many bananas did he buy ?
20. How much did he get for half a dozen ?

Slate Arithmetic.

1. (*a*) Express in Roman Numerals,—296, 1049, 79, 2860 and 1899.
   (*b*) Express in figures, — CMXLI, MDCIV, CDXLI, MCLXIX, and DCI.
2. What will it cost for butter from May 9th to Oct. 23rd, taking 7 lbs a day @ 16c. per lb. ?
   (*b*) How many days ?
   (*c*) How many lbs ?
   (*d*) How many pounds will it take in May?
   (*e*) How much will it cost in October ?
3. A farmer's wife sold 9 rolls of butter each weighing 6 lbs, @ 17c. per lb., 5 cakes of lard each weighing 4 lbs. @ 7c per lb., 19 doz. eggs @ 11c per doz., 4 pairs of chickens @ 35c per pair, and a goose for half a dollar. She received in payment 17 yds. of calico @ 12c per yd., a bonnet for a dollar and a quarter, a pair of shoes for 68c less than the bonnet, a jacket for as much as the bonnet and shoes together and the balance in cash.
   (*a*) How much money did she get ?
   (*b*) How much did she receive altogether?
   (*c*) How much did she get in trade ?
   (*d*) How much did she get for one roll of butter ?
   (*e*) How many fowls did she sell ?
   (*f*) How many lbs. of lard did she sell ?
4. If a man earns $65 a month and spends $12 a week, how much can he save in a year ?
   (*b*) How much does he earn in a year ?
   (*c*) How much does he spend in a year ?
   (*d*) How much does he spend in a month ?
5. A man lost a roll of bills containing a ten-dollar bill, three five-dollar bills, two four-dollar bills, and three one-dollar bills.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

(*a*) How much money did he lose ?
(*b*) How many bills did he lose ?

6. A drover bought 9 sheep and a yoke of oxen for $115. If he paid $8.65 for each sheep, how much did he give for the oxen ?
(*b*) How many animals did he buy ?
(*c*) How many oxen did he buy ?
(*d*) How much did all the sheep cost ?

7. A man had six thousand dollars. He gave four hundred and nine dollars and five cents to each of his five children and to his wife as much as two children.
(*a*) How much had he left ?
(*b*) How much did all the children get ?
(*c*) How much did his wife get ?
(*d*) How much did he give away altogether?
(*e*) How much money had he at first ?

8. If a man can chop 5 cords of wood in a week and gets 85c. a cord, how much can 13 men earn in three years ?

Geography.

1. What does this lesson teach ?
2. Name four divisions of land and three of water ?
3. What is land nearly and entirely surrounded by water ?
4. What is low, wet land called ?
5. What are small streams called ?
6. Define a lake and name one.
7. How many oceans are there and name the largest ?
8. Name the continents in the Eastern Hemisphere.
9. What hemisphere, continent, country, province and county is this ?
10. What oceans lie east and west of Africa ?
11. How many provinces in Canada and name the smallest ?
12. How is Canada bounded on the west ?
13. Name the cities in Ontario.
14. Mention the counties on Niagara River.
15. What county is this and name those west of it ?
16. In what county do you live ?
17. Name the most north-western county.
18. Give the two most eastern ones.
19. Give the county town of each of the following :—Bruce, Grey, Oxford, Leeds, Elgin and Victoria.
20. In what county is each of the following:—London, Guelph, Berlin, Picton, Alexandria, Stratford and Chatham ?

Miscellaneous Questions.

1. How are you getting along ?
2. Why do you come to school ?
3. How long have you been at school ?
4. By whom are you taught ?
5. By whom were you taught last year ?
6. How much is the fare home ?
7. How are eggs, butter, milk, cloth, wood, hay, grain, chickens, flour and land sold ?
8. How much does a ton weigh ?
9. What is the price of eggs ?
10. Are they dear or cheap now ?
11. How are paper and envelopes sold ?
12. How many sheets of paper in a quire ?
13. How many senses are there and name them ?
14. Which are you without ?
15. Give the figures.
16. Give the first and last letters.
17. What kind of water do you drink ?
18. What kind do you wash with ?
19. What is a domestic animal and name one?
20. Another.
21. Two others.
22. Define a beast of prey and name two.
23. What kind of birds can swim ?
24. What is a ruminant animal and mention one ?
25. What are birds, fish and animals covered with ?
26. Name the precious metals.
27. What are many birds, bees, wolves, fish, cows, sheep, and people together called ?
28. Name the largest fish, bird and animal.

Language Lessons.

Incorporation.

Words,—other, others, another, none, anybody, lends, borrow, except, expects, besides, anxious, since, has brought, to go, will write, heavily, hardly, perhaps, until and namely.

Phrases,—not sure, as soon as, in a week, a week ago, for a week, did so, on account of, at hand, never mind, out of sight, pretty well and pretty soon.

Ask and answer twelve questions.

Composition.

Write a letter to Mr. Burrows.
Give an acount of last Saturday, Sunday, or Monday.
Describe a picture.

Grammatical Exercises.

Change these sentences into the Passive Voice,—

1. A bad boy stole money a few months ago.
2. Perhaps Mr. Denys will teach us in two years.
3. The Atlantic Ocean bounds Canada on the east.
4. A girl has thrown a ball against a wall.

Change these sentences into the Plural :—

1. He carries wood for his mother.
2. I must not write noisily.
3. She sharpens her pencil before she writes her lesson.
4. A girl gives an apple to another girl.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Grammatical Exercises.—Con.

1. How many kinds of words are there and name them?
2. Give two pronouns, three verbs two adverbs and three propositions.
3. Give the corresponding adverbs for.—hearty, noisy, easy, pretty and gentle.
4. Give the opposite of, near by, always, wide, deep, forget and scold.

Elliptical Sentences.

1. Mr. Mathison is ———— blind ———— lame.
2. I saw two cow in a field. ————of ———— was grazing and ———— was chewing the cud.
3. Some girls ask Miss Walker if they ———— go to the city and she ———— them to do so.
4. Mary asks the teacher to ———— her sharpen her pencil and she ———— ————.

Time Lesson.

1. What is the face of a clock called?
2. How many hands has a clock and what are they called?
3. What does P.M. mean?
4. What is midnight?
5. How many minutes in half an hour?
6. How many hours in half a day?

Six questions about the time.

1.05
3.15
6.30
9.45
11.55
12.

} Written out in the different modes of expression.

FIFTH GRADE PUPILS.

Mental Arithmetic.

1. James bought 12 oranges for 36 c., how much did they cost apiece?
2. Twenty-four cents were divided among Tom and his three brothers. How many had each?
3. How many 6 yard dresses can be cut from a peice of silk 42 yards long?
4. How many 4 dollar bills in $144?
5. A farmer got 203 bushels of wheat off a seven acre field. How many bushels to the acre?
6. I divided 84 apples among 7 boys. How many did each receive?
7. How many apples worth 3 cents each ought I to give for 12 pears worth 4 c. each?
8. If 4 sheep cost $16 how much will 9 cost?
9. A laborer earns $18 a month and spends $6 of it. How long will it take him to save $108.
10. A boy had 75 oranges. He gave 9 to each of his class-mates and kept the smallest share to himself. How many class-mates. What was his share?

Written Arithmetic.

1. How many bushels of oats will weigh as much as 306 bushels of wheat?
2. A man earns $1180 a year and saves $348.
   (*a*) How much does he spend a year?
   (*b*) How much does he spend a week?
3. How many 12 foot boards will be needed to build a fence 9612 feet long 5 boards high?
4. If 7 pigs be worth 42 dollars, and 5 sheep worth 20 dollars, how many sheep can I get for 24 pigs?
5. If 4 horses eat 12 tons of hay in 8 months how much will 5 horses eat in the same time?
6. A farmer had 24 cows and 93 sheep, worth 1521 dollars. If the sheep are worth 5 dollars each, how much is each cow worth?
7. How many barrels of flour @ 6 dollars a barrel are equal in value to 1100 tons of coal @ 9 dollars a ton?
8. If a man earns $ 52 a month and his expenses are $34 a month, how long will it take him to pay for a farm of 36 acres worth 12 dollars an acre?
9. The wages of 13 men for one week are $97.50. How much did one man earn a day?
10. Find the value of :—

1380	lbs.	of	wheat	@ 87 c.	a bushel.
1938	"	"	oats	@ 37 c.	" "
1872	"	"	barley	@ 57 c.	" "
1512	"	"	rye	@ 68 c.	" "
2744	"	"	corn	@ 57 c.	" "

Grammatical Exercises.

1. Write a sentence in the Present, Past and Future Active Voice.
   Write a sentence in the Present, Past and Future Progressive Form.
2. Change the following to Passive Voice :—
   (*a*) Teachers love industrious pupils.
   (*b*) The detectives may not catch the thieves.
   (*c*) Archbishop Gauthier visited us Tuesday.
   (*d*) Mr. M. will give us an excursion soon.
   (*e*) Mr. Fotheringham examined us last year.

TEACHERS' EXAMINATION QUESTIONS.—*Continued*

3. Change the following to Active Voice :—
   (*a*) The British Empire is ruled by Queen Victoria.
   (*b*) Lord Minto represents the Queen in Canada.
   (*c*) Mr. Ponton's barns were destroyed by fire.
   (*d*) A hymn was signed by nine for the Archbishop last Tuesday.
   (*e*) Mr. Davis is expected by us.
4. Give Possessive and Objective of :—
   I, he, she, it, they, you, we, Thomas.
5. Give the plurals of :—
   Wheat, calf, money, scissors, match, flour, loaf, leaf, mouse, man, child, snow, brush, valley, fish.
6. Incorporate :—
   Until, since, except, day before yesterday, usually, noisy, anxious, prefer, sure, pretty, quickly.
7. Ask five questions.
8. Write five lines of News.

Miscellaneous Questions.

1. Who are you, how old are you, when were you born, and where do you live ?
2. What day of the month, week, and what year is this ?
3. Why do you come to school and what do you like best to study ?
4. Describe rain, dew, ice, clouds, calm, breeze, cyclone.
5. What is a forest, a grove, an orchard and a sugar-bush ?
5. How does a farmer sell his hay, grain, wood and eggs ?
7. Which is the most useful fruit, why ?
8. From what three things is sugar made ?
9. How large is a cord of wood ? Which is the best wood for fuel !
10. How many pounds in a barrel of flour ? of pork, a sack of flour, a ton, a hundred weight ?
11. How much does a bushel of corn, oats, wheat, barley and potatoes weigh ?
12. How do you buy and sell land, cloth and thread ?
13 What is money made of ? Name the Canadian money ?
14. What is metallic money called ? Paper money ?
15. What is a railway ? How are the rails laid and fastened down ?
16, Define a freight, passenger and stock-car.
17. Name the chief railways in Canada.
18. What are cast-iron, wrought-iron and steel ?
19. What does Temperance and Hygiene mean ?
20. What are beverages ? How many kinds and name them ?
21. What are malt and spirituous liquors ?
22. If we cut an artery, what may happen ? How can we tell when an artery is cut ?
23. What is it dangerous to do when warm ?
24. What is wine made of ? Whiskey and brandy ? What are malt liquors made of ?
25. What effect has liquor on people ?

Geography.

1. Where is the Dominion of Canada ?
2. Bound Canada.
3. What is the population of Canada ?
4. What is the political capital of Canada ?
5. What is the commercial metropolis ?
6. Name the Provinces, Districts and Territories.
7. Name the mountain ranges in Canada.
8. Name 10 cities, four great rivers, 4 large lakes and three bays and a gulf in Canada.
9. What lakes and rivers separate Canada from the United States ?
10. Who is the supreme ruler of Canada ?
11. What is said about Ontario ? What has it and what has its population ?
12. What separate Ontario from the United States ?
13. What are some products of Ontario and where do they go ? What of the climate of Ontario ? Is it well wooded ?
14. Name some mineral products of Ontario. Some fruits of Ontario.
15. Name seven large rivers in Ontario.
16. Name the largest lakes and their outlets.
17. Where are Sault Ste. Marie, Welland, Rideau and Murray Canals ?
18. Name the chief bays around Ontario ?
19. Where is the Bay of Quinte, how long and between what place is it ?
20. Name counties and county-towns on Lake Ontario and the Bay of Quinte.
21. Name the 14 cities of Ontario.
22. What, and where is the capital of Ontario and what is its population ?
23. In what direction are Winnipeg, Montreal and Toronto from here ?
24. In what part of Ontario is Belleville ?
25. How would you go by water from Belleville to Chicago ?

Natural History.

1. What is Nature and Natural History ?
2. How is nature divided ? What belong to each kingdom ?
3. What are brutes or beasts ? What kind of animals are *we*.
4. What are carnivorous, omnivorous, graminivorous and ruminant animals ?
5. What are beasts and birds of prey ?
6. Name the six classes of animals.
7. Name the largest animal, quadruped, bird.
8. What is the difference between man and other animals ?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Natural History.—Con.

9. Name some fresh and salt-water fish ?
10. What kind of an animal is the beaver and why so called ?
11. What are rodents ? Name some.
12. Name the most valuable and most useful metals.
13. Name five other metals.
14. Name a thing made of gold, silver, steel, iron and copper.
15. Name 5 insects, and some useful and troublesome.
16. What do you call a company of sheep, cattle, swine or birds ?
17. Name 5 common dogs.
18. What is the "King of Beasts" and "King of Birds" and why so called ?
19. From what animals is the best meat obtained ?
20. What bird and animal live in the desert ?
21. What do we get from sheep, cattle and swine ?
22. Name male, female and young swine.
" " " cattle.
" " " sheep.
" " " tigers.
23. Name some beasts of burden and tell what they are ?
24. Have all birds wings ?
25. Name 5 fur-bearing animals.

Composition Subjects.

1. The Horse.
2. Catttle.
3. The Sheep.
4. The Goat.
5. Swine.
6. The Dog.
7. The Cat.
8. The Lion and Tiger !
9. The Fox.
10. Fishes.
11. Reptiles.
12. The Elephant.
13. The Ostrich.
14. The Camel.
15. Farming.
16. The Orchard.
17. The Forest.
18. Money.
19. Paper.
20. Clothing.

SIXTH GRADE PUPILS.

Geography.

1. What is Canada ?
2. Where is it ?
3. Who discovered it ?
4. When ?
5. How many Provinces have we ?
6. Name them and Capitals.
7. By what Act was Confederation formed ?
8. Who passed the Act ?
9. When is Dominion day ?
10. Empire day ?
11. What Provinces were first federated ?
12. Which is the leading Province of the Dominion ? Say why it is so called.
13. What was Ontario's former name ?
14. What and whe e is its Capital ?
15. Name its other cities.
16. What and where is the Commercial Metropolis of Canada ?
17. How are the inhabitants of the Maritime Provinces chiefly employed ?
18. In what year did Manitoba enter Confederation ?
19. The Pacific Coast Province ?
20. By what is British Columbia separated from the Territories ?
21. What district has become famous for its gold mining ?
22. What does Canada import ? Export ?
23. Name the Federal Capital, the Governor-General and the two great parties of Canada.
24. How long has Canada been under British rule ?
25. Are you proud to be a Canadian ? Give reason.

Canadian History.

1. When did you begin to study Canadian History ?
2. How do you like it ?
3. How far have you gone ?
4. Tell by what event each of the following years was especially marked :

1534	1608
1629	1642
1759	1774
1791	1812
1819	1837

1885.

5. Who was Brock ? Moncalm ? Sir John ? Tecumseh ?
6. By what treaty was Canada permanently ceded to Britain ? When was it signed ?
7. Who were the United Empire Loyalists ?
8. What war was concluded by the treaty of Versailles ?
9. Name two battlefields of the war of 1812 ?
10. How long has Queen Victoria been ruling ? How old is Her Majesty ?
11. What is the population of the British Empire ? of Canada ?
12. Name the Governors of Canada since Confederation ?
13. Do you think you could answer more questions ?
14. If you have all these right what will it show ?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

Natural History.

1. Into how many kingdoms are all things divided ?
2. What do you call bodies which have life? No life ?
3. Have trees, flowers, plants life in them ?
4. How do trees get their food ?
5. Name a mineral ?
6. What metals have been used as coins ?
7. Which is the handiest metal ? the most useful ? the most precious ?
8. Name the four elements.
9. What is fire useful for ? Water ?
10. Name a bird, a fish, a flower, an insect, a fruit, a beast of burden, an amphibious animal and a ruminant animal.
11. For what do farmers keep sheep, horses, chickens ?
12. What is venison, mutton, veal ?
13. From what animals is the best meat procured ?
14. What noise does the horse make ? the cow ? the calf ? the sheep ? the fox ? the elephant ? the peacock ? the pigeon ? the duck ? the goose ?
15. Which is the largest land animal ? water ?
16. Name the king of birds, of beasts ?
17. In what is man above the rest of creation ?
18. What has the Creator shown in all His works ?
19. How can man prove his gratitude ?

Mental Arithmetic.

1. How many minutes are there in a day ?
2. James, who had a quarter, bought 3 oranges and had 10c. left. What did each orange cost ?
3. A man bought 9 cords of wood at $4 the cord, and gave 4 ten-dollar bills in payment. How much change should he receive ?
4. A book cost 17c. and a box of paints four times as much. Both ?
5. A man travelled 10 miles by rail and twice as far by water. What distance did he go ?
6. Tom spoke twice in five minutes, how often in half an hour ?
7. Three sheep cost $15. How much more would five sheep have cost ?
8. I paid $3 for a gallon of wine. How much is that a quart ?
9. What will 120 lbs. of wheat be worth at 90c. a bushel ?
10. How many yards in 108 inches ?
11. A watch and chain cost $80. The chain cost $20 less than the watch. Each ?
12. A gallon of oats was paid 7c. How much is that a bushel ?

Written Arithmetic.

1. How many steps, each 2 ft. long, will a man need to take to walk 3 miles 630 yards ?
2. A woman sold 27 lbs. of butter at 23c. a lb. She then bought 13 lbs. of sugar worth 7c. a lb., and 4 lbs. of coffee at 85c. a lb. How many lbs. of tea worth 65c. a lb. could she buy with the balance of her money ?
3. If 7 yds. of cloth cost $8.40, how many yards ought to be received for 15 bush. of wheat at 96c. a bushel ?
4. A farmer sold 408 lbs. of oats at 50c. a bushel, and 18 bush. 36 lbs. of barley at 44c. a bushel. How much did he realize ?
5. A butcher sold two quarters of beef each weighing 65 lbs., at 32c. for 4 lbs. What was the amount received ?
6. How many turns will a wheel 3 ft. 4 ins. in circumference make in going 28 miles and back ?

Incorporation.—20 words.

To whom	Quite
For which	Dilgently
In them	Untied
Nevertheless	Paid
Dangerous	Cost
Was covered	Was sold
Were built	Was bought
Except	Lectured
Expect	Pleasure
Quiet	Pleased

Correspondence

Letter to Mr. Mathison.

Temperance.

1. Why do we teach you temperance ?
2. If a man drinks, what will be the result ?
3. Name a strong drink.
4. A natural drink.
5. How does liquor affect the system ?
6. What does Seneca say in regard to drinking ?
7. What is alcohol ?
8. Hygiene ?
9. Sobriety ?
10. Prohibition ?
11. Do we have prohibition in Canada yet ?
12. What is your favourite beverage ?
13. Do you know what the effect of alcohol on the blood is ?
14. On the heart ?
15. Do you think you will ever acquire the habit of drinking ?
16. Which is the best means of preserving health ?
17. Whom will God assist ?

TEACHERS' EXAMINATION QUESTIONS —*Continued.*

General Conversation.

1. How do you expect to do at the examination ?
2. What is the examination for ?
3. How often do we have it ?
4. Who generally pass well ?
5. Who do not ?
6. Whom will your progress please ?
7. What have you been learning this year ?
8. How are you in language ?
9. How many words does the English language contain ?
10. What language is largely spoken in Quebec ?
11. What king is said to have been acquainted with 25 languages ?
12. What alphabet do you use here mostly ?
13. By whom was it invented ?
14. What great French Abbe did so much for the deaf ?
15. When was this Institution founded ?
16. By whom was it supported ?
17. Why do children get an education ?
18. How can you tell if one is educated or not ?
19. When at home how do you speak to your friends ?
20. Can any of them spell ?
21. Could you carry on a conversation verbally ?
22. Who teach articulation here ?
23. Are you learning a trade ?
24. What do you purpose doing when you are through school ?
25. How much longer do you intend remaining here ?
26. How do you expect to put in the vacation ?
27. What part of Ontario are you from ?
28. If you met with new deaf-mutes, what should you say to them ?
29. How long does the term last ? The vacation ?
30. What is each for ?
31. Did you lose any time through sickness this year ?
32. What will you do with your papers ?
33. What will the red ink show ?
34. What sort of hand do you write ?
35. Do you use a pencil to write a letter ?
36. How many letters do you think you write in a year ?
37. Why do people write letters ?
38. What must you put on a letter so it will go ?
39. How should the address be written ?
40. What will you say to your friends when you meet them ?
41. If they ask you how you spent the year, what will you say ?
42. Would you like to oversleep yourself the morning of the departure ?
43. To whom should you be thankful for the benefits of your education ?
44. For the blessings of health and success ?

SEVENTH GRADE PUPILS.

Mental Arithmetic.

1. What will 8 lbs. of cheese cost at 12½c. a lb. ?
2. What will 12 lbs. of beef cost at 9½c. a lb. ?
3. What will 4⅝ lbs. of butter cost at 24c. a lb. ?
4. What will 3½ lbs. of sugar cost at 4½c. a lb. ?
5. If 4½ lbs. of flour cost 18c., how much is it a lb. ?
6. If 3½ lbs. of sugar cost 17½c., how much is it a lb. ?
7. What part of the year is gone when April is past ?
8. What part of the year remains after August is past ?
9. Out of a flock of 48 sheep 30 were sold; what part of the flock remained ?
10. A boy spent $\frac{7}{12}$ of his money and had 25c. left ; how much had he at first ?
11. A man owned ½ of a vessel and sold ¾ of his share for $1,200 ; what was the vessel worth ?
12. A boy spent ⅓, ¼ and ⅕ of his money, and had 35c. left ; how much had he at first ?
13. If 6 men can cut 36 cords of wood in 12 hours, how many will 8 men cut in 20 hours ?
14. 17 − 19¼ =
15. 17¼ − 9 =
16. 17¾ − 9¼ =
17. 17¼ − 9¾ =
18. 21⅛ − 12¼ =
19. 21¼ − 12½ =
20. How many yards of carpet 1 yard wide will be required for a room 21 feet long and 18 feet wide ?
21. How many pickets 3 inches wide and 3 inches apart will be required to enclose a lot 30 yards long and 20 yards wide ?
22. What will be the cost of 5 piles of lumber, each containing 1,200 boards 10 feet long and 6 inches wide at $30 a thousand feet ?
23. What will 4 lbs. 10 oz. of butter cost at 24c. a lb. ?
24. If 4 eggs cost 3c., what will 2 dozen cost ?
25. Mary and Ann gathered 250 nuts, but Mary gathered 20 more than Ann; how many did each gather ?
26. What will it cost to plaster a ceiling 30 feet long and 21 feet wide at 5c. a square yard ?

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

27. How much will a man earn in 2 years at $1 a day—not working on Sundays ?
28. How many revolutions will a bicycle wheel 6 feet in circumference make in running 3 miles ?
29. What will it cost to dig a cellar 27 feet long 12 feet wide and 6 feet deep at 60c. a cubic yard ?
30. It is 1,600 yards around a rectangular field 350 yards wide ; how long is it ?
31. How many postage stamps 1 inch long and $\frac{2}{3}$ of an inch wide would there be in a card, or sheet, 10 inches long and 8 inches wide ?
32. How many cords of wood in a pile 80 feet long 12 feet high and 4 feet wide ?

Slate Arithmetic.

1. What will it cost to lay the floor of a bridge 800 yards long and 24 feet wide with 3 inch lumber at $25 a thousand ?
2. What will it cost to build a sidewalk $1\frac{3}{4}$ miles long and 5 feet wide at $30 a thousand for lumber ?
3. A boy spent $\frac{3}{5}$ of his money on Monday, $\frac{2}{3}$ of the remainder on Tuesday, $\frac{4}{5}$ of what he had then on Wednesday, and had 25c. left. How much had he at first ?
4. Write and solve a question to prove the one next above—asking how much he had left.
5. A piece of railway is 12 miles long and 99 feet wide. How many acres does it contain ?
6. What would it cost to build a 4-board fence on both sides of the above railway with boards 10 feet long and 6 inches wide at $30 a thousand feet ?
7. How many tons of rails, weighing 100 lbs. to the yard, would be required to lay the track ?
8. A lot is 605 feet long and 540 feet wide ; how many steps $2\frac{1}{2}$ feet long would a a man have to make to walk around it ?
9. A man bought $6\frac{1}{4}$ lbs. of tea at 60c. a lb., 40 lbs. of coffee at $37\frac{1}{2}$c. a lb., and sugar at 4c. a lb—paying $20 for the whole How many lbs. of sugar did he buy ?
10. Write and solve a question to prove the one next above—asking how much he paid for the whole.
11. Write and solve another to prove the 9th—asking how much a pound did he pay for the tea ?
12. John Smith sold a horse to Henry Jones in Belleville, May 4th, 1899, for $120 —receiving $\frac{2}{3}$ of the money down, and taking his note for the balance at 90 days.—

    Write (1) a receipt :
    (2) the note.

13. Tom, Dick and Harry can do a work together in 4 days ; Tom alone can do it in 10 days, Dick alone can do it in 12 days. In what time can Harry do it alone ?
14. Write and solve a question to prove the one next above—asking in what time can they all do it together ?
15. Find the total cost of the following :
    12 bushels 25 lbs. of wheat at 80c. a bushel;
    9 bushels 17 lbs. of oats at 48c. a bushel;
    13 bushels 16 lbs. of barley at 66c. a bushel;
    8 bushels 32 lbs. of buckwheat at 45c. a bushel.
16. A room is 24 feet long, 18 feet wide and 12 feet high ; what will it cost to plaster the walls and ceiling at 6c. a square yard ?
17. What will it cost to paper the walls of the above room with paper 18 inches wide at 24c. a roll of 12 yards—deducting 4 strips for doors and windows ?
18. A bin is 10 feet long, 6 feet wide and 4 feet deep ; how many bushels will it contain ?
19. Write and solve a question to prove the one next above—asking how long is the bin ?
20. What will it cost at 40c. a cubic yard to gravel a road 9 feet wide for a distance of 2 miles, if the gravel is put on 3 inches deep ?
21. A cellar 36 feet long and 24 feet wide has 4 inches of water in it ; how many gallons of water are in the cellar ?
22. If $6\frac{5}{8}$ lbs. of butter cost $1.59, what will $9\frac{7}{12}$ lbs. cost ?
23. Write and solve a question to prove the one next above—asking *how many* lbs. can be bought for $1.59.
24. What is the rate of speed per hour of a train that passes a telegraph pole every 4 seconds, if the poles are set 88 yards apart ?

LANGUAGE EXERCISES.

Incorporations, Ellipses, etc.

1. how he would like to
2. how he would like for him to
3. how she would like to
4. how she would like for her to
5. if she had known that , she wouldn't have .
6. if she had known that , she would have .
7. would have been if had not
8. If it were not for ,
9. If there were no ,
10. used to , but now.
11. didn't use to , but now.

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

LANGUAGE EXERCISES.—*Con.*

Incorporations, Ellipses, etc.—Con.

12. didn't like to as was not used to it.
13. didn't mind it as used to it.
14. said that when he (or she) , he (Past)
15. said that when she , she Future)
16. said that when he , he (Habitual)
17. , and she said she might.
18. , and she asked her what for, and said
19. received a letter asking her if , and
20. which he would rather do : or
21. made a visit to
22. spent a few days at
23. and had a very pleasant time.
24. and if it had not been frightened off, it
25. that they were all well except who
26. to go for
27. for going without permission
28. said that it was dangerous to
29. and he said that there was no danger.
30. , and he said yes, he would go if
31. and she said no, but she would have gone if
32. he would have done it if he had had
33. warned not to or would
34. A river and overflowed its banks.
35. A farmer a large crop of potatoes.
36. warned not to , but didn't heed
37. A boy early on the morning of May 24th and the flag.
38. A balloon in the air.
39. A boy —— his head the door, and it a lump.
40. The chief of the people in Venezuela is cattle.
41. , and his employer his wages.
42. had such a headache that
43. her head ached so badly that
44. had such a toothache that
45. his tooth ached so badly that
46. behaved so badly that
47. and acted in place while was away.
48. was appointed to take place when died.
49. to protect it from
50. to protect them from
51. to prevent from
52. shook hands with
53. and there was a general handshaking.
54. enquiring after son's health
55. asking how her daughter was getting along in her studies,
56. and stopped to talk.
57. to stop talking
58. was so that couldn't
59. asked why , and said
60. asked why didn't , and said
61. proposed to to , and agreed.
62. was so much changed in appearance that
63. and when returned, told all about it.
64. and she told her that she might, but told her when she came home to tell her all about it.
65. intended to but failed on account of
66. if nothing happened to prevent it.
67. asked him how long he would be away.
68. was gladly surprised to see
69. were gladly surprised to hear that
70. asked if would please tell where
71. punished by him (Active)
72. was punished by being (Passive)
73. asked how long it would be till
74. asked how long it had been since
75. asked how far it was from to , and
76. asked how long had been away.
77. asked how long it would take to
78. asked what time the train would reach .
79. broke into
80. broke out of
81. broke up .
82. broke down
83. broke through
84. broke open
85. broke away
86. broke out (a disease)
87. and he replied saying that
88. , and he said that he didn't know.
89. , and she said that she didn't say.
90. , and she said that she couldn't say.
91. , and the cause was that .
92. , and the result was that
93. The cause of was that
94. The result of was that
95. , and came near being .
96. , and was nearly .
97. would have been if had not
98. would not have been if had obeyed
99. proposed to to , but declined on account of .
100. and said was working at — —ing.
101. said that was working at the trade.
102. he learned his trade in
103. left home for to live there.
104. , and she said neither would she.
105. , and he said so would he.
106. , and she told her to keep it.
107. and told to take care of it.
108. had not gone far till missed and went back.
109. he said he hadn't one.
110. he said he never saw one.
111. told to go to and ask to lend
112. was delighted and said : "Oh! ."
113. and said would unless

TEACHERS' EXAMINATION QUESTIONS.—*Continued.*

114. A man his hat and cap upon the table and down upon the lounge
115. A woman her baby down upon the bed and she down beside it.

LANGUAGE EXERCISES.

Changing from Colloquial to Narrative Form.

1. *A man*: "Good morning; what is your name; how old are you, and where do you live?"
   A boy: "Good morning; my name is Peter Jones; I am twelve years old, and I live in Toronto."
2. *A man*: "I am glad to see you; when did you arrive in town?"
   His friend: "Thank you; I arrived last night."
   The man: "How did you leave your family?"
   The friend: "I left them all well."
   The man: "How long do you think you will be in town?"
   The friend: "I think I will be here until to-morrow."
   The man: "I would be glad to have you call and see me before you go."
   The friend: "Thanks; I will do so if I can. Good morning."
3. DEAR SON:

   I received your letter yesterday, and I was glad to hear that you were well and were getting along well in your studies. We are all well at home. Your father says that he will send you some money in a few days. Do you need any clothes? If so, write and let me know, and I will have them made and sent to you.

   Your loving mother,

LANGUAGE EXERCISES.

Changing from Narrative to Colloquial Form.

1. Annie proposed to May to go into the garden and gather some flowers, and she agreed.
2. A man threatened to report a boy to the police if he came into his orchard again without his permission.
3. A man promised to give his son a bicycle when he came home if he passed a good examination in school.
4. A man told his wife that he was going to Montreal the next day, and asked her if he could do anything for her while he was there, and she thanked him and said no. She asked him how long he would be away, and he said he expected to be away four days.

5 On the 10th of May, 1899, a boy in Belleville wrote a letter to his father acknowledging the receipt of $2.00 which he sent him enclosed in a letter the day before. He said that he would take care of it and not spend it foolishly. He said that he was glad that the time was near when he would go home and see them all again. He told him to give his love to all at home, and be sure to meet him at the station when he went home on the 14th of the next month.

Subjects for Compositions.

Already partly explained by Dictation.

1. Vacation.
2. History of Myself.
3. The Institution.
4. Morality.
5. Our Country.
6. The Various Stages of Life.
7. Our Daily Work in the Institution.
8. Thanksgiving Day.
9. Food.
10. Digestion.
11. Circulation of the Blood.
12. Christmas.
13. Natural Phenomena.
14. Water.
15. Air.
16. Fire.
17. A Railway Journey.
18. The Queen
19. Easter.
20. The Spanish-American War.
21. The Second Riel Rebellion in the North-West.

Letter Writing.

1. A note to the Doctor.
2. A note of Invitation.
3. A note Accepting an Invitation.
4. A note Declining an Invitation.
5. A note of Apology.
6. A note of Excuse.
7. A note asking Information.
8. A note asking Advice.
9. A notice of a Meeting.
10. A Petition.
11. A letter of Introduction.
12. A letter Asking to me Met.
13. A "Good-bye" letter.
14. A letter subscribing to a Newspaper.
15. A letter renewing a Subscription.
16. A notice of Change of Address.
17. A letter answering an Advertisement.
18. A letter applying for a Situation.
19. A letter of Congratulation.
20. A letter of Condolence.
21. A letter of Acknowledgement.
22. A letter asking for a Certificate of Character.

TEACHERS' EXAMINATION QUESTIONS.—*Concluded.*

Canadian History.

1. Tell the difference between a Civil war and a Foreign war, and give an illustration of each.
2. What was the cause of the war of 1812, and by what treaty was peace restored?
3. Write a short note on Sir Isaac Brock.
4. Tell what you know of the Duke of Richmond.
5. What was the chief event in Canadian history in 1836-1837?
6. What was the cause of the Rebellion in 1836-1837?
7. Tell about the incident of the steamer "Caroline."
8. Write a note on Mr. Charles P. Thompson.
9. When and for what purpose was the Earl of Durham sent out to Canada, and what was the result?
10. Tell what you know of the Elgin Riots.
11. What were some of the benefits to Canada of the civil war in the United States?
12. Write a note on the Fenians.
13. Tell what you know of the British-North America Act and Confederation.
14. What is the form of government in Canada and of what does it consist?
15. Tell about the Red River troubles, and the first Riel Rebellion in the North-West.
16. What distinguished member of the Royal family visited Canada in 1860?
17. Name some of the chief persons in Great Britain and Canada.

Geography.

1. Of what does the British Empire consists?
2. State the difference between a "Colony" and a "Dependency," and name the chief British colonies and dependencies.
3. What constitute the British Isles?
4. Of what does Great Britain consist?
5. Name some the principal cities in England.
6. For what is Scotland noted?
7. Name the provinces in Ireland.
8. What are the chief exports of Great Britain?
9. Name the chief seaports in England, Canada and the United States.
10. How could you go from Belleville to Vancouver, B.C., by an all-land route, and how by an all-water route?
11. What is the form of government in the United States, and what is the Chief Magistrate called?
12. Name the chief river in the U.S. and tell where it rises and empties.
13. Name the principal American cities that lie on the great lakes
14. Where are the West Indies, and what are the chief exports?
15. Name the largest island in the West Indies and to what country it belongs
16. For what is Central America noted?
17. Name the largest Republic in South America—its capital, and what it is noted for.
18. Name the largest river in the world, and tell where it is.
19. What and where are the Andes?
20. Where is the Strait of Magellan?
21. Where is Cape Horn?
22. What are the chief occupations of the people in South America?
23. Where are the Bermudas, to what country do they belong and for what are they noted?
24. Where are the Philippine Islands, and how could a vessel go there from Montreal?
25. From what countries do we get the following: cotton, sugar, coffee. tea, rice, molasses, cheese tobacco, coal, iron, silver, gold, diamonds, indigo, coral, dye-woods, spices, cutlery, linen, ivory, and tropical fruits?
26. Through what waters would a vessel pass in going around the world?
27. Through what waters would a vessel pass in going from Montreal to Liverpool, Eng.? What would the cargo probably be in going, and what would it probably be in returning?

Temperance.

1. Define the following: a drunkard; a moderate drinker; a total abstainer.
2. Which of three above is it best always to be, and why?
3. What is it in spirituous drinks that makes them injurious?
4. What is alcohol?
5. Name some of the spirituous liquors and name the proportion of alcohol in each.
6. Name some of the injurious effects of spirituous liquors upon the system.
7. What are the following: a distillery; a brewery; a brewer; a distiller!
8. What is it always safer to do when invited to take a drink of spirituous liquors?

Industrial Departments.

The industrial departments of our institution are, I think, very important to the welfare of the pupils. The work carried on last year was commendable and good progress was observed in the various shops. I submit extracts from those more immediately in charge.

The Sloyd Class —The instructor of manual training reports that :—"During the past session the class consisting of twelve boys has been under instruction three afternoons a week. I am pleased to be able to say that these boys have worked well and that their behavior in the Sloyd-room has been excellent. Most of them have made about 20 models—nearly equal to a two years' public school course—but quality has always been placed before quantity and only the best work accepted. While the term "sloyd" is used to distinguish this branch of manual training, the Swedish course has not been adopted exclusively. Many of the Naas series have been dropped or considerably modified, and others more likely to interest a Canadian boy introduced. At the same time, the fundamental principles underlying educational woodwork have always been kept in view and a course comprising the best features of the Swedish and British systems has been followed. Every model in the course is a useful object. From the beginning the pupils have worked from blackboard drawings supplemented by copies of the models, and drawing the objects made has also formed part of the training. And, as language is of all subjects the most important for the deaf, a short language lesson accompanies the construction of each model. Original design has been encouraged and I hope that more may be done in this way during the next session. To some deaf children the work presents its own difficulties—some find ways and means when others want directions—and it seems to me that for these, and indeed all others, the training is invaluable as a preliminary to trade teaching. From the start some have shown surprising aptitude in the handling of tools ; others again very awkward at first, can use them now with facility. The power to overcome obstacles, the habit of taking the pains, the self-reliance and accuracy cultivated through the systematic training of the hand and eye at this period of development, must assuredly fit them the better for the business of life."

The Printing Office.—The instructor in the printing office reports favorably on the pupils who were engaged in that department during the year ; they all did fairly well, yet some not as well as they could have done had they been a little more assiduous. Several of the boys make the mistake of thinking that because they can set type that they are printers and qualified to enter an outside office.

The Shoe-shop.—The instructor in the shoe-shop says : "I am pleased to report a fair advance in the department and consider that the results of the past session are fully on a par with any previous year. I cannot speak too highly of the conduct of the pupils, not a single serious breach of discipline having occurred, prompt and willing obedience has been given to all required of them. The improvement of all, except one or two, has been very good and commensurate with their several abilities. The difficulty in disposing of our surplus stock has been a great drawback and it has often been a matter of much expediency during the past three months to keep so many boys steadily and profitably employed without a sufficient variety of work, the order and regularity of the shop has sometimes suffered. I hope during the coming vacation to have an opportunity to study factory methods more closely with a view to fit more of our boys for that class of work."

The Carpenter Shop.—The boys of the carpenter shop made fair progress and did considerable work in and about the institution in the way of repairs, besides making new articles of furniture and fixing up old ones.

Barber Shop.—Several boys have gone out who could do very well at the trade, besides knowing the business thoroughly they will not bother their customers by talking too much.

The Bakery.—The master baker says his lads are doing very well and one of them with another term would be able to take a place in an outside shop ; they have all applied themselves to their work diligently.

Sewing Class.—The instructress reports :—"The members of the class generally have rendered ready and willing obedience, been attentive and helpful, have made considerable advancement and are anxious to get on." In the sewing room boys and girls clothing is made up and repaired, and all the general sewing required in the institution is looked after there.

I think it would be a good thing for a great many of our girl pupils if we adopted part of the domestic science carriculum and I shall make a special report with a view of having a domestic science instructor in the institution at an early day.

Miscellaneous.

The general health of the pupils last year was very good and there were no deaths among them. The demise of Dr. Eakins, Physician, for ten years, was sincerely regretted by all connected with the Institution Dr. P. G. D. Goldsmith, his successor is winning his way into our confidence by his faithful attention to the onorous duties of the position. The death of Mr. D J. McKil'op, an earnest devoted teacher for over 30 years, was a great loss to the Institution in many ways.

We are indebted as usual to the Grand Trunk, Canadian Pacific, and Central Ontario Railways for special concession in the way of reduced fares for our pupils going to and from their homes during the vacation.

The ministers have favored us during the year by coming to see the pupils of their denominations, sometimes at considerable inconvenience to themselves. We are especially under obligations to Rev. Canon Burke, Right Rev. Monseignor Farrelley V. G, Rev. T J. Thompson, M. A., (Presbyterian) ; Rev. J. W. Crothers, M. A, D D (Methodist) Rev. O. C. Elliott, (Baptist) ; Rev. M. W. Maclean, (Presbyterian) ; The Rev. Father O'Brien ; Rev. J. R. Real, Rev. M. J. Bates Rev. Jos. H. Locke.

When their Royal Highnesses, the Duke and Duchess of York visited Belleville, our pupils were at the railway station to join in the loyal welcome, and two of them had the honor to present the following address :—

" Institution for the Deaf and Dumb,
Belleville, Oct. 15, 1901.

Your Royal Highnesses,
The Duke and Duchess of York.

May it please Your Royal Highnesses :—

The deaf children of Canada loved your good grandmother, Queen Victoria,—they love your father and mother, our King and Queen,—and they love you.

May you have a long and happy life.

For the deaf children of Ontario."

It was given in signs by Master Fred Terrell, and interpreted vocally by Miss Violet Gray. Both of these are congenital deaf-mutes and both acquitted themselves in a most creditable manner. The Duke and Duchess were evidently very much interested, and in a few kindly words expressed their gratification and shook hands with the two proud and happy children.

Every department of our work was more efficient last year than in any previous one, and we hope for still better results in the future. Officers, teachers and employees generally rendered whole-souled and effective service. The old pupils came back promptly and with thirty-one new ones were assigned to their various classes, so that no time was lost in commencing the regular work of the session. An all-wise Province has made this Institution a blessing to over twelve hundred deaf and dumb children of this Province, who are sincerely grateful for the benefits derived within its walls ; we hope and earnestly pray for His continued guidance in our labors.

I have the honor to be,
Sir,
Your obedient servant,
R MATHISON,
Supt.

Total number of Pupils in attendance for the session, 1900 1901.

Males	157
Females	143
Total	300

Number of boys admitted since the opening of Institution	693
Number of girls admitted since the opening of Institutiion	534
Total	1227

Counties from which Pupils during the year came.

Counties.	No.	Counties.	No.
Algoma	3	Monck	1
Brant	4	Middlesex	6
Bruce	8	Norfolk	4
Carleton	15	Northumberland	4
Cardwell	1	Ontario	3
Cornwall	1	Oxford	9
Durham	1	Peel	5
Dufferin	2	Parry Sound District	3
Elgin	3	Perth	6
Essex	9	Peterborough	6
Frontenac	1	Prescott and Russell	10
Grey	13	Prince Edward	2
Glengarry	2	Renfrew	9
Hastings	14	Simcoe	8
Haliburton	2	Stormont	3
Huron	7	Dundas and Glengarry	
Halton	4	Thunder Bay District	1
Haldimand	2	Victoria	7
Kent	11	Waterloo	8
Lambton	13	Welland	1
Lanark	4	Wellington	7
Leeds and Grenville	4	Wentworth	15
Lincoln	3	York	39
Lennox and Addington	11		
Muskoka	5	Total	300

Counties from which the Pupils in residence on the 30th September, 1901, were originally received.

Counties.	Male.	Female.	Total.	Counties.	Male.	Female.	Total.
Algoma	1	2	3	Monck		1	1
Brant	3		3	Middlesex	3	3	6
Bruce	5	3	8	Norfolk	1	3	4
Carleton	10	5	15	Northumberland	2	2	4
Cardwell		1	1	Ontario	2	1	3
Cornwall	1		1	Oxford	5	4	9
Durham		1	1	Peel	2	3	5
Dufferin		2	2	Parry Sound District	1	2	3
Elgin	2	1	3	Perth	3	3	6
Essex	4	5	9	Peterborough	3	3	6
Frontenac		1	1	Prescott and Russell	6	4	10
Grey	5	8	13	Prince Edward	1	1	2
Glengarry	1	1	2	Renfrew	5	4	9
Hastings	7	7	14	Simcoe	5	3	8
Haliburton	2		2	Stormont, Dundas and Glengarry	3		3
Huron	4	3	7	Thunder Bay District		1	1
Halton		3	4	Victoria	2	5	7
Haldimand	1	1	2	Waterloo	6	2	8
Kent	6	5	11	Welland	1		1
Lambton	5	8	13	Wellington	3	4	7
Lanark	2	2	4	Wentworth	7	8	15
Leeds and Grenville	3	1	4	York	23	16	39
Lincoln	1	2	3				
Lennox and Addington	6	5	11				
Muskoka District	4	1	5				300

Age of Pupils.

Age.	No.	Age.	No.	Age.	No.
7	7	15	27	23	3
8	21	16	29	24	2
9	21	17	23	25	2
10	19	18	24	26	
11	15	19	23	27	
12	25	20	7	28	1
13	14	21	13		
14	22	22	1	Total	300

Number of Pupils in attendance each official year since the opening of the Institution.

	Male.	Female.	Total.
From October 27th, 1870, to September 30th, 1871	64	36	100
" 1st, 1871, " 1872	97	52	149
" 1872, " 1873	130	63	193
" 1873, " 1874	145	76	221
" 1874, " 1875	155	83	238
" 1875, " 1876	160	96	256
" 1876, " 1877	167	104	271
" 1877, " 1878	166	111	277
" 1878, " 1879	164	105	269
" 1879, " 1880	162	119	281
" 1880, " 1881	164	132	296
" 1881, " 1882	165	138	303
" 1882, " 1883	158	135	293
" 1883, " 1884	156	130	286
" 1884, " 1885	168	116	284
" 1885, " 1886	161	112	273
" 1886, " 1887	151	113	264
" 1887, " 1888	156	109	265
" 1888, " 1889	153	121	274
" 1889, " 1890	159	132	291
" 1890, " 1891	166	130	296
" 1891, " 1892	158	127	285
" 1892, " 1893	162	136	298
" 1893, " 1894	158	137	295
" 1894, " 1895	160	135	295
" 1895, " 1896	173	137	310
" 1896, " 1897	164	128	292
" 1897, " 1898	167	138	305
" 1898, " 1899	161	132	293
" 1899, " 1900	152	130	282
" 1900, " 1901	157	143	300

Date of Deafness after Birth.

—	Number.	—	Number.
Under 1 year of age	145	Between 11 " 12 "	2
Between 1 and 2 years	144	" 12 " 13 "	3
" 2 " 3 "	131	" 13 " 14 "	4
" 3 " 4 "	67	" 14 " 15 "	2
" 4 " 5 "	40	Unknown at what age they lost their hearing, but not born deaf	138
" 5 " 6 "	30	Congenital	472
" 6 " 7 "	15	Total	1,227
" 7 " 8 "	16		
" 8 " 9 "	3		
" 9 " 10 "	9		
" 10 " 11 "	5		

Cause of Deafness.

Cause.	No.	Cause.	No.
Abscess	5	Gathering of the ears	8
Accident	10	Gathering of the head	9
Affection of the ears	7	Inflammation of the brain	13
Bronchitis	6	" " ears	5
Bealing	2	" " lungs	4
Burns	2	" " pulmonary organs	2
Catarrh	6	" " spinal organs	3
Canker	1	La grippe	7
Cerebro-spinal meningitis	26	Measles	45
Cholera	1	Mumps	7
Cold	45	Paralytic stroke	1
Congenital	471	Rickets	1
Congestion of the brain	47	Sunstroke	1
Diphtheria	8	Scabs	1
Dysentery	2	Scald	1
Drank Carbolic Acid	1	Scrofula	1
Eczema	2	Scald head	4
Falls	27	Sore throat	2
Fever, rheumatic	1	Shocks	5
" bilious	5	Sickness undefined	28
" brain	31	Spinal disease	1
" intermittent	2	Swelling on the neck	2
" scarlet	82	Teething	18
" spinal	22	Vaccination	7
" malarial	2	Water on the brain	17
" typhus	6	Whooping cough	7
" typhoid	11	Worms	.....
" undefined	27	Cases unknown and undefined	149
Fits	13		
		Total	1,227

Relationship of Parents

First cousins	60
Second cousins	27
Third cousins	21
Distantly related	27
Not related	1,063
Unknown	29
Total	1,227

Number of Deaf Mute Families Represented

2	families	contained	5	10
6	"	"	4	24
23	"	"	3	69
86	"	"	2	172
	"	"	1	952
	Total			1,227

Minister of the Government in Charge:

The HON. J. R. STRATTON, TORONTO.

Government Inspector:

Dr. T. F. CHAMBERLAIN, TORONTO.

Officers of the Institution:

R. Mathison, M.A ..... *Superintendent*
Wm. Cochrane ..... *Bursar*
T. G. D. Goldsmith, M.D ..... *Physician.*
Miss Isabel Walker ..... *Matron.*

Teachers:

D. R. Coleman, M.A.
P. Denys.
James C. Balis, B.A.
W. J. Campbell.
George F. Stewart.
T. C. Forrester.
M. J. Madden.
Mrs. J. G. Terrill.
Miss Templeton.
Miss Mary Bull.
Mrs. Sylvia C. Balis.
Miss Ada James.
Miss Georgina Linn.

Teachers of Articulation :

Miss Ida M. Jack. Miss Caroline Gibson.

Miss Mary Bull ..... *Teacher of Fancy Work.*
T. C. Forrester ..... *Teacher of Sloyd.*

Miss L. N. Metcalfe ..... *Clerk and Typewriter.*
William Douglas ..... *Storekeeper and Associate Supervisor.*
G. G. Keith ..... *Supervisor of Boys, etc.*
Miss M. Dempsey ..... *Seamstress, Supervisor of the Girls, etc.*
Miss Sarah McNinch ..... *Trained Hospital Nurse.*
John T. Burns ..... *Instructor of Printing.*
William Nurse ..... *Master Shoemaker.*
C. J. Peppin ..... *Engineer.*
John Dowrie ..... *Master Carpenter.*
D. Cunningham ..... *Master Baker.*
John Moore ..... *Farmer and Gardener.*

List of pupils in the Ontario Institute for the education of the Deaf and Dumb for the year ending September 30th, 1901, with the Post Office addresses.

Counties.	P.O. Address.
Algoma—	
Beatty, Rachel	Bruce Mines.
Dalgleish, Elizabeth	Sault Ste. Marie
Zinke, Charles	"
Brant—	
Hustwayte, John F	Paris.
Randall, Robert	"
Mitchell, George L	Brantford.
Smith William	Tuscarera.
Bruce—	
Doyle, Francis E	Dobbinton.
Green, Mary Annie	Chesley.
Kahbeeji, Peter	Chippawa Hill.
Lobsinger, Alexander	Hildmay.
McMaster, Robert	Lion's Head.
Yager, Norman	Chesley.
Yager Jeanette	"
Komph, Spray	Kincardine.
Weiler, Diana	Mildmay.
Carleton—	
Cyr, Thomas	Ottawa.
Chaine, Joseph	Hintonburg.
Green, Minnie May	Diamond.
Gauthier, Alfred	Hintonburg
Green, Thomas John	Diamond.
Henault, Charles	Ottawa.
Henault, Honore	"
Lett William P.	Carp.
Larabie, Albert	Ottawa.
O'Connor, Mary	"
Parrent, Sophie	"
Scissons, Elizabeth	Dunrobin.

Counties.	P.O. Address.
Carleton.—Con.	
Larocque, Rosanna	Ottawa.
McLaren, George David	Vernon.
McLaren, John Charles	"
Cardwell—	
Henderson, Clara	Bolton.
Cornwall—	
Kirk, John A.	Cornwall.
Durham—	
Brooks, Effa M	Solina.
Dufferin—	
Aldcorn, Barbara	Corbetton.
Granger, Martha	Honeywood.
Elgin—	
Cornish, William	St. Thomas.
Smuck, Lloyd	Aylmer.
Carpenter, Lena May	Rodney.
Essex—	
Berthiaume, Marilda	Tecumseh.
Little Grace	Windsor.
Langlois, Louis J	Belle River.
Penprase, Ruth	Elmstead.
Petrimoulx, George	River Canard.
Quick, Angus R.	Pelee Island
Bain, Josephine	Windsor.
Berthiaume, Dorina	Tecumsch.
Sauve, Telesphore	St. Joachim.

Counties.	P. O. Address.
Frontenac—	
Watts, David H	Portsmouth.
Grey—	
Brown, Annie	Peabody.
Brown, Sarah M	"
Brown, Mary Louisa	"
Brackenborough, Robert	Feversham.
Dewar, Jessie	Owen Sound.
Dand, William T	Lady Bank.
Fleming, Daniel	Craigleith.
Johnson, Bertha M	Owen Sound.
Love, Joseph	Hopeville.
Myers, Mary	Lady Bank.
McGuire, Lily E.	Gleneden.
Noble, Edgar	Durham.
Glengarry—	
Gordon, Daniel George	Bridge End.
Gordon, Mary Jane	"
Hastings—	
Courney, Mary Addie	Otter Creek.
Branscombe, Florence	Frankford.
Farnham, Leona	Canifton.
Gerow, Daniel	Belleville.
Hartwick, Olive	"
Hartwick, James	"
Hough, Ethel Viola	Chatterton.
Herman, Nina Pearl	Stirling.
Lowry, Charles	Bridgewater.
Scrimshaw, James H.	Big Springs.
Vance, James H.	Bancroft.
Young, Arthur	Madoc.
Young, Fred	"
Nelson, Ethel	Belleville.
Haliburton—	
Otto, Charles E.	Haliburton.
Rooney, Francis P	Kinmount.
Huron—	
Cole, Amos B.	Clinton.
Gies, Albert E	Zurich.
Laporte, Leon	Drysdale.
Thompson, Ethel M.	Dungannon.
Thompson, Beatrice	"
Young, Clara E.	Londesborough
Anderson, Harvey	Dungannon.
Halton—	
James, Mary T	Kilbride.
Smith, Maggie	Acton.
Hartley, Clara	Milton.
Moore, Rose Ann	"
Haldimand—	
Armstrong, Jarvis E.	Jarvis.
Johnston, Anetta	Tynside.

Counties.	P. O. Address.
Kent—	
Beno, Richard	Tilbury.
Dale, Minnie B.	Chatham.
Deary, Joseph	Highgate.
Gibson, Winnifred	Dresden.
Lowes, George C	Kent Bridge.
Mosey, Ellen	Fargo.
McGregor, Maxwell	Ridgetown.
McDonald, Sara	Duart.
Wilson, Herbert	Chatham.
Welch Herbert	Bothwell.
Parker, Beatrice	Dresden.
Lambton—	
Babcock, Ida E.	Petrolea.
Bissell, Thomas E	Sarnia.
Esson, Margaret	Oil Springs.
Harper, William	Warwick West.
Jackson, Elroy	Oil Springs.
Mason, Lucy E	Forest.
Moore, George H	"
Scott, Henry	"
Showers, Annie	Shetland.
Showers, Mary	"
Showers, Catherine	"
Watts, Grace	Thedford.
Breault, Gertie	Sarnia.
Lanark—	
Campbell, Samuel	Cardwell's Mills
McKay, Thos John	Middleville.
McGregor, Ruby V	Almonte.
Pollock, Bessie	"
Leeds and Grenville—	
Burchill, Cora	Merrickville.
Croan, Thomas R.	"
Countryman, Harvey	Prescott.
Baker, Fred	Brockville.
Lincoln—	
Duncan, Walter	St. Catharines.
Hoare, Ethel May	"
McCready, Aletha	Caistor Centre.
Lennox and Addington—	
Barnett, Elmer	Sydenham.
Barnett, Gerald	"
Grooms, Harry	Napanee.
Meeks, Esley L.	Strathcona.
Reid, Walter E.	Emerald.
Sager, Matilda B	Napanee.
Sager, Mabel Maud	"
Sager, Hattie	"
Sedore, Fred	Roblin.
Sedore, Bertha	"
Walker, Lillie	Plevna.
Muskoka District—	
Croucher, John	Huntsville.
Dierks, Caroline	Kilworthy.
Ireland, Louis	Bracebridge.
Allen, George A.	Uffington.
Durno, Archie	Bracebridge.

Counties.	P. O. Address.
Monck—	
Young, Roseta	Dunnville.
Middlesex—	
Courscey, Jane Viola	Lucan
Fishbein, Sophie	London.
Mitchell, Colin	Alvinston.
Pepper, George	London.
Russell, Mary Bell	Ailsa Craig.
Ryan, Charles	Biddulph.
Norfolk—	
Boomer, Duncan	Windham Centre.
Pierce, Cora May	Delhi.
Cole, Rosa	Wilsonville.
Franklin, Sarah J	Clear Water.
Northumberland—	
Bellamy, George	Wicklow.
Cummings, Bert	Brighton.
Chatten, Elizabeth	"
Rutherford, Jessie May	Castleton.
Ontario—	
Boyle, Mary T.	Brechin.
Kelly, James	"
Quigley, Walter T.	Whitby.
Oxford—	
Brown, Florence	Woodstock.
Barnard, Fred	Tilsonburg.
Cone, Benjamin D. C.	Woodstock.
Elliott, Cora	Ingersoll.
Elliott, Wilbur	"
French, Charles	Tilsonburg.
Garner, Esther	Ingersoll.
Perry. Agle Earl	Woodstock.
McFarlane, Mona	Eastwood.
Peel—	
Dixon, Ethel Irene	Elmbank.
Duke, Ettie	Mono Mills.
Jones, Samuel	Palgrave.
Zimmerman, John C.	"
Zimmerman, Candace	"
Perth—	
Cathcart, Cora	St Mary's.
Harris, Carl	Mitchell
Kraemer, Johana	Dorking.
Orth, Elizabeth	Shipley.
Orr, James P.	Milverton.
Pringle, Murray Hill	Staffa.
Peterboro'—	
Derocher, Mary Ellen	Peterboro'.
Harper, Marion	"
Mapes, John	"
Pilling, Gertie.	"
Charliebois, Walter	"
O'Brien. Gerald	"
Prescott and Russell—	
Forgette, Marion	South Casselman.
Gelineau, Arthur	Pendleton.
Groulx, Welde	Clarkstown.
Groulx, Archil	"
Haney, Mabel	Canaan.

Counties.	P. O. Address.
Prescott and Russel.—Con.	
Hughes, Myrtle W.	Treadwell.
Labelle, Maxime	St. Albert.
Pilon, Athanese	Rockland.
Simpson, Alexander	Piperville.
Hughes, Iva G	Treadwell.
Prince Edward—	
Head, Hartley	Milford.
McCormick, May P	Picton.
Renfrew—	
Corrigan, Rose Ann	Rochefort.
Lacombe, Joseph	Arnprior.
Munroe, Mary	Pembroke.
Munroe, John	"
Rielly, Mary	"
St. Louis, Elizabeth	Whitney.
Tracey, John M	Pembroke.
Cuddy, Edward	Brudenell.
Rhemus, Herman	Strathtay.
Simcoe—	
Bartley, John S.	Barrie.
Carey, Ferguson	Orillia.
Clemenger, Ida	Banda.
Graham, Victor	"
Lougheed, William J. S.	Allendale.
Tudhope, Laura	Orillia.
Webb, Rosey Ann	Creemore.
Paddison, Thomas	Emsdale.
Stormont, Dundas and Glengarry—	
Ford, Charles Ray	Elma.
King, Joseph	South Lancaster.
Smith. Alfred	Morrisburg.
Thunder Bay District—	
Burk, Elsie	Port Arthur.
Victoria—	
Brown, Eva Jane	Valentia.
Elliott, Mabel V.	Fairbairn.
Justus, Ida May	Bobcaygeon.
Jewell, Ena	Manilla.
Rutherford, Emma	Fenelon Falls.
Sipe, Thomas	Allsaw.
Wallace, George	Coboconk.
Waterloo—	
Cherry, Ida Pearl	Preston.
Clements, Henry	Berlin.
Gardiner, Dalton	"
Hagen, William	"
Nahrgang, Allan	New Hamburg.
Ronald, Eleanor F.	Ayr.
Roth, Edwin	New Hamburg.
Walter, John T.	Hawkesville.
Welland—	
Tossell, Harold	Niagara Falls.
Wellington—	
Billing, William E.	Monticello.
Boulding, George	Mt. Forest.
Clark, Adeline R.	Guelph.
Goetz, Sarah	"
Goetz, Eva	"

Counties.	P. O. Address.
Wellington.—Con.	
Howitt, Felicia	Guelph.
McLachlan, William	Mt. Forest.
Wentworth—	
Bracken, Maud	St. Catharines.
Carter, Stella	Bartonville.
Depew, Georgie	Fruitland.
Fretz, Beatrice	Grimsby.
Gummo, Gertrude	Hamilton.
Gleadow, Norman	"
Gillam, Frank	Grimsby.
Gillam, Wilbert	"
Grobe, Emma	Preston.
Morton, Robert	Everton.
Maas, Anna M.	Hamilton.
Swick, Amos A	Fruitland.
Taylor, Joseph	Dundas.
Woodley, El zabeth	"
Salmon, Albert E	Hamilton.
York—	
Allendorf, Anna	Toronto.
Bowman, Ellsworth H	Aurora.
Brown, Frederick	Toronto.
Buchan, Alexander	"
Burke, Edith	"
Burke, Mabel	"
Brown, Daisy R.	"
Best, Marion	"
Cunningham, Martha	"

Counties.	P. O. Address.
York.—Con.	
Cratchley, Mabel G	Toronto.
Chestnut, Arlie M	"
Edwards, Stephen	"
Elliott, George S.	"
Ensminger, Robert	Markham.
Ensminger, Mary	"
Ensminger, Maggie	"
Grey, William	Toronto.
Grey, Violet	"
Green, Thomas	Carleton.
Hazlitt, William H.	Toronto.
Johnson, Wm. James S.	Swansea.
Law, Theodore	Toronto.
Lawrence, David	"
Moss, Susan Maud	Toronto Junction.
McCarthy, Eugene	Wychwood.
O'Neil, David I.	Toronto.
O'Connor, Franklin John.	Vellore.
Pinder, Clarence	Davenport.
Perry, Frederick R.	Eglinton.
Shannon, Annie	Weston.
Terrell, Frederick	Toronto.
Walton, Allan.	Wexford.
Waters, Marion	Toronto.
West, Francis	Queensville.
McCaul Alex.	Toronto.
Mason, Myrtle	"
Wilson, Arthur	"
Curtis, Lillian	"
Lawson, Frank	"

PHYSICIAN'S REPORT.

To Dr. T. F. Chamberlain,

Inspector of Public Charities,

Toronto, Ont.

Dear Sir,—The opening of the school and the incoming of nearly three hundred persons bring bustle and activity. At first a large number of these children are ailing in many ways but a few weeks of attention and the regulation of all habits bring much better improvement and often results in better health than was usual at home. A large proportion of the cases of sickness is not serious—bronchitis and digestive disturbances being much the most common. There were only three cases during the early spring that had a serious outlook—one of inflammatory rheumatism, one of pneumonia and one of appendicitis—but fortunately all made good recoveries. During the latter part of the session one of the teachers was stricken with apoplexy and survived but a short time. In the last few days of the vacation one of the maids was taken down with a very extensive form of broncho-pneumonia and a fatal result seemed very probable but now recovery is rapidly taking place. Mr. Dowrie, the carpenter, is now suffering with synovitis and is getting on slowly. There would certainly be a great increase of slighter ailments as well as a large increase of severe cases were it not for the excellent sanitary condition of the institution, the free ventilation and airing of the rooms and the untiring watchfulness and care of those in charge. The present condition of the health of the teachers and pupils is very satisfactory indeed.

I have the honor to be, Sir,

Your obedient servant,

(Signed) P. D. Goldsmith, M.D., R.M.R.C.P.

Belleville, Oct. 5th, 1901.

To T. F. Chamberlain, Esq., M.D.,
Inspector of Prisons, Public Charities, etc., Ontario.

Sir,—In accordance with instructions from your department I made an examination of the work being done for the education and training of the deaf and dumb in the institution at Belleville, and I beg to present herewith my report.

The Teaching Staff.

There were fifteen regular teachers upon the staff, one vacancy having recently occurred through the death of Mr. D. McKillop. In addition to this number instructors are provided for classes in carpentering, shoemaking, printing and sewing.

The superintendent and those in charge are to be congratulated upon the good judgment used in the selection of teachers. Indeed, it would be difficult to secure so large a staff more efficient and less open to adverse criticism.

Among the teachers themselves, as well as between the teachers and the superintendent, there is apparent that harmony and good feeling so essential to the welfare, conduct and proper management of such an institution.

The teachers are satisfactorily well qualified for the discharge of their duties, and that their work is effective is shown by the very small proportion of the pupils found in the same grade for a longer period than one session. They fully realize the great importance of example and, in their instruction, give due attention to the neatness and the methodical arrangement of their exercises.

Pupils.

There were 256 pupils in attendance—140 boys and 116 girls. These, on the basis of proficiency, were well graded and properly classfied.

In order, diligence and attention their conduct in the class rooms was exemplary, and it was a pleasure to note the feeling of contentment which appeared to characterize their whole life in the institution. This was so evident that no parent could doubt the nature of the treatment accorded children here.

Allowing for the age at which these pupils enter the institution, and for the very elementary character of their initial instruction, their progress is highly creditable. They, of course, make occasional errors and mistakes, but not more frequently than do pupils in the corresponding classes of our public schools.

It would appear that the average age at which the pupils have been admitted is about 9½ years, but it will be seen that many come at ages ranging from 15 to 20. Under such conditions the best results cannot be attained, nor can very rapid progress be anticipated.

The relative standing of the pupils in the various classes may safely be determined by the marks obtained at the examinations given by the teachers during the month of May, a copy of which marks is herewith forwarded.

The Course of Study.

The course of study is based on that prescribed for public schools. On account of the large amount of time necessarily taken up with language training the scope of the work in other subjects is limited and everything which is not of some real practical value to the pupil is consequently eliminated.

From the proficiency attained in the highest grade there is reason to believe that a child entering at eight years of age could by the age of sixteen secure an education with which the average public school pupil might well be satisfied ; and a period of eight years is none too long when the difficulties to be overcome are duly considered.

There being no gymnasium in connection with the institution there is at present no provision made for systematic physical training, a want which will no doubt receive the attention of the authorities in the near future.

Articulation Classes.

In the articulation classes there are sixty pupils, of whom about two-thirds "read the lips" readily and speak quite distinctly. Most of the others experience some difficulty in understanding the lip movements and their articulation is more or less defective.

This work requires a great deal of patience and perseverance and the fact that such good results have followed their efforts must be encouraging and gratifying to the two teachers who have charge of this important branch of instruction.

Manual Training.

Twelve boys, selected from those pupils who are thought to have some special aptitude for the course, are receiving instruction in manual training. The class is in charge of a thoroughly competent instructor whose success is shown in the enthusiasm of his pupils and by the skill with which they handle the tools, map out the designs and shape the various models.

The educational value of such work is here quite apparent and the course will undoubtedly prove very popular.

The room is well equipped with the necessary material, tools, benches and models.

For the girls suitable provision is likewise made for efficient instruction in sewing, plain and fancy needlework, in the duties of the laundry and kitchen and in the general care of the house.

Accommodation.

The question of increased accommodation is one which will have soon to be considered, the present building being scarcely adequate for the number of pupils now in attendance. Many of the class-rooms are small and there is need of a better and more modern system of ventilation. As already pointed out, a properly equipped gymnasium for the boys and girls should be provided.

The lighting is satisfactory, the building is kept clean, the desks and school furniture are in good state of repair, and there is a good supply of blackboards, maps, books, pictures and other necessary school equipment.

In conclusion I believe that a healthy moral atmosphere pervades the whole institution, that here these unfortunates are lead to see the happier and brighter side of life, and that their training is such as will fit them to become good citizens and useful members of society.

I have the honor to be, Sir,

Your obedient servant,

Duncan Walker.

Peterboro', Ont., June 11th, 1901.

INSTITUTION FOR THE DEAF AND DUMB.

Statement of the cost per pupil, 1899-1900 and 1900-1901

Heading.	Total expenditure year ending Sept 30th, 1900	Yearly cost per pupil, Sept. 30th, 1900.	Weekly cost per pupil, Sept. 30th, 1900.	Total expenditure year ending Sept. 30th, 1901.	Yearly cost per pupil, Sept. 30th, 1901.	Weekly cost per pupil, Sept, 30th, 1901.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Medical department	248 44	96	01 8	246 07	96	01.8
Butchers' meat, fowl, fish	3,168 92	12 28	23.7	3,247 29	12 63	24
Flour, etc.	1,079 13	4 18	08	1,323 29	5 15	10
Butter	2,567 47	9 95	19	2,235 22	8 70	17
General groceries	2,282 75	8 85	17.1	2,455 78	9 55	18.3
Fruit and vegetables	850 51	3 30	06.4	733 55	2 85	05.4
Bedding and clothing	665 15	2 58	05	400 19	1 56	03
Fuel	3,819 85	14 81	28.5	*8,044 24	*31 30	*61.9
Light	1,160 62	4 50	08.7	1,131 03	4 40	08.4
Laundry, etc.	661 18	2 57	05	340 75	1 33	02.5
Books and apparatus	415 00	1 61	03.1	477 81	1 86	03.5
Printing, postage, etc.	809 07	3 14	06	545 68	2 12	04
Furniture and furnishings	598 23	2 28	04.4	744 63	2 90	05.5
Farm, etc.	1,045 69	4 06	07.9	597 84	2 33	04.4
Repairs	1,154 51	4 47	08.6	715 89	2 79	05.3
Miscellaneous, including water, etc.	2,054 75	7 97	15.3	1,651 20	6 42	12
Salaries and wages	22.604 19	87 62	1 68.5	22,632 83	88 07	1 69
Totals	45,185 46	175 13	3 37	47,523 29	184 92	3 56

* I beg to call your attention to the fact that a more correct average could be obtained if the sum of $2,707.96 were subtracted from the expenditure for coal. This sum, though paid in the current year, is properly chargeable to the year previous. This being done, the figures would be: Total expenditure, $44,815 33; annual cost per pupil, $174.38; weekly cost per pupil, $3.35.

Average number of pupils, 1899-1900			258
Annual cost	"	"	$175 13
Weekly	"	"	3 37
Average number of pupils, 1900-1901			257
Annual cost	"	"	184 92
Weekly	"	"	3 56

Respectfully submitted,

W. COCHRANE,

Bursar.

NINTH REPORT

OF

SUPERINTENDENT

Neglected and Dependent Children

OF ONTARIO.

1901.

CHILDREN'S AID SOCIETIES,

INDUSTRIAL SCHOOLS,

JUVENILE IMMIGRATION.

TORONTO:
PRINTED AND PUBLISHED BY L. K. CAMERON.
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1902.

WARWICK BRO'S & RUTTER, Printers.

TORONTO.

OFFICE OF THE SUPERINTENDENT OF NEGLECTED AND
DEPENDENT CHILDREN OF ONTARIO.

The Honorable J. M. Gibson, Attorney-General of Ontario:

SIR,—I have the honor to transmit herewith, to be presented to His Honor the Lieutenant-Governor, the Ninth Report of the work of this office under the Children's Protection Act of Ontario, being for the year ending on December 31, 1901; also Reports on the Industrial Schools of the Province, and Juvenile Immigration.

I have the honor to be, Sir,

Your obedient servant,

J. J. KELSO,
Superintendent.

PARLIAMENT BUILDINGS,
Toronto, Jan. 20, 1902.

Mother's Help.

NEGLECTED & DEPENDENT CHILDREN

ONTARIO.

Toronto, January 8, 1902.

The value of a Child is the central thought with which this, the Ninth Annual Report on work for Neglected and Dependent Children of Ontario, purports to deal.

During the past ten years a great educational work has been carried on, in which the rights and privileges of children, as future citizens, have been emphasized.

There are at the present time in Ontario, thirty Children's Aid Societies engaged under the provisions of the Children's Protection Act in befriending all classes of neglected, destitute or orphan children.

Proper home life and training has been secured to thousands of children by kindly intervention or legal action, and abuses of various kinds, such as begging, street hawking, desertion of infants and baby farming, have been largely suppressed through the action of these societies, aided by an enlightened public sentiment, without which very little could be accomplished.

The family home, as the proper place to rear dependent children, is now largely recognized as wise public policy.

Institutions, while still popular, are more than ever before being regarded as better suited for the retention of defective children than for healthy boys and girls.

In compliance with the aim and spirit of the Children's Act homes and situations have been found during the past nine years for over two thousand children.

Close supervision of children in foster homes is admitted by all to be essential to any scheme of home-finding and at the present time nearly sixteen hundred children are registered in the Central office and are regularly visited and reported upon.

These reports establish the fact that the children placed out under this system are growing up contentedly, and are merged into the ordinary life of the community with a remarkable absence of unjust or unreasonable treatment. The extension of supervision to children placed out by orphanages and other institutions would be a great public gain as it would eradicate the overwork and abuse so often complained of in this connection.

Children are no longer relegated to the poorhouse, and no country in the world is more free from the class known as pauper children than Ontario is to-day

Municipalities in all parts of the Province are being saved thousands of dollars annually by prompt action in the case of child-neglect and the speedy transference of deserted or otherwise dependent children to good homes in private families.

The immigration of children from Great Britain which for many years was carried on without restriction, is now under supervision and is conducted with due regard to the interests both of the children and of this Province.

The laws and methods of Ontario have been gratifyingly acknowledged in other Provinces and countries by their acceptance and imitation, and a wide impetus has been given to the cause of progress in child-saving.

Other advances might be enumerated, but there is also a dark side to the picture, for in spite of all the efforts put forth many children continue to be neglected, and

are growing up in our towns and cities to-day to recruit the ranks of the criminals, the tramps and the worthless. Social evils exist that have been the growth of centuries, and though they may be patent to all men they cannot be overcome in a day. There is room and opportunity for a much more aggressive work, and an urgent need for a greater degree of co-operation among Christian and benevolent organizations, so that all children may have a chance to grow up to honorable and useful citizenship.

During the year my assistants, Mrs. L. J. Harvie and Mr. William O'Connor, have shown a deep interest in the work, and have at all times been ready to sacrifice personal convenience in the furtherance of the children's cause. Their visits to children in all parts of the Province have been productive of much good, and many children and foster-parents have come to look upon them as close friends. The Executive officers of the various Children's Aid Societies have been unremitting in their efforts, and have by their ready co-operation made intercourse and correspondence a pleasure. A large share of praise must also be given to Mr. and Mrs. D. C. Cunningham, who have with marked success received and cared for children sent to me during the past year, to be provided with homes.

VALUE OF PERSONAL INFLUENCE.

It would be difficult to speak too enthusiastically of all the good that has been done. Some little attempt is made in this report to convey an idea of what has been accomplished, but all that is said seems feeble and ineffectual, beside the recollection of the many maimed and wounded little lives that have been healed and encouraged through the efforts of the Children's Aid Societies. Boys and girls whose feet were set in thorny paths, with wrong ideals and false guides, have been saved to good society and to careers of happy usefulness, while lonely childless homes have been made bright by their presence. Many parents who were careless have been led to look upon their children as blessings instead of burdens, and the thought has been stamped indelibly on the public conscience that a child is the nation's most precious heritage.

True child-saving work is that which stands for the rational treatment of children under normal conditions. The child, to be helped or benefited, must be dealt with as an individual, and where any permanent good has been effected it will be found that it has been through the transmission of personal magnetism or love to the child from some one particular person. Children cannot be reformed in bulk, and large institutions, while they may serve a useful purpose as places of detention, can rarely influence the spiritual nature or quicken the dormant faculties into newer and nobler conceptions of life. They do impart an admirable education, but the mental training alone may only lead to greater evil if unaccompanied by that soul-awakening which alone can ensure the child against the dangers and temptations of life and make it a power for good with others.

All experience seems to indicate that the surest way to reform a delinquent child is not to place it in daily and hourly contact with other bad children, but to remove it entirely to an environment where there will be absolutely no reminder of wrong-doing. We shall probably never be able to dispense entirely with institutions, but they should be recognized as a necessary evil, rather than as desirable refuges, and should be small enough to permit of the personal and individualistic work above referred to. They should also be manned only by officers of high personal character, impressed with the greatness and nobility of the task of character building.

AN ILLUSTRATION.

Is there not the possibility also of saving many more of these children without the intervention of any institution? Not only could much expense be saved, but children might be more materially and permanently helped, if they could be taken in hand by large-hearted workers, inspired by lofty motives and guided by a knowledge

of and belief in the better elements of human nature, and placed in right environment. Let me mention two or three cases illustrating the work that is possible: Some years ago, I agreed to receive a boy who had been five times in gaol for petty offences, the municipality being unwilling to pay for him in the Industrial School. A constable was sent in charge of him, who remarked as he handed him over, "You will have to look sharp after this boy or he will get away on you." The constable was assured that there was no danger of this, and after he left the lad was allowed to stay in the office for a time. Asked what he thought was going to happen next, he replied that he supposed he was going to the Reformatory. Then the plan was unfolded to him—first of all a good suit of clothes, then a boarding place until he got fattened up a little, then a good home, with friendly advice and assistance. Of course all through this plan was the policy of thorough confidence and trust. The boy was instructed to find his way over to the office the next day for a friendly chat, and told if he ran away no effort would be made to find him. The result was the complete subjugation of the lad. Such a policy was so new and unexpected that it quite captivated him, and now, after four years, he is a respectable young fellow working on a farm in the country, and filling a useful place in life, the expenditure for this experiment being less than twenty dollars.

YOUNG LAD'S GRATITUDE.

Another case was that of a boy sent from an eastern town about a year ago. He had been accustomed to a life on the streets, night and day, and seemed beyond restraint. He was sent to me in charge of a constable, who was taunted with the remark that the boy would be back in town before he was. This led to such a close watch on the journey that the boy's arm was sore from the firm grasp of the law. The same policy of kindness and trust was pursued. As he was not a lad who would ever take

to a country life a situation in the city was secured where he has done exceedingly well, and on Christmas Day he brought a package of oranges to the home where he had been temporarily sheltered as an expression of his gratitude for rational treatment. Without wishing to disparage institutions in any way I am sure that a reform school could not possibly have had such a good influence on his character, even with years of training, for a life of useful activity in the busy world was what he needed above anything else.

THE HAND-CUFF POLICY.

There are many ways of how not to help a boy, of which the following is one: A short time ago a youth of twelve was committed to a reform school because of poor home surroundings. He was a quiet, peaceable lad, open to new impressions, and ready to give loyal allegiance to anyone who would be his friend. A constable called to take him to the Institution, and the first thing he did was to produce a pair of handcuffs, with this preliminary speech, "If you move one step away from me I will clap these right on you." No self-respecting boy could do otherwise than take such a challenge unkindly, and so the prison idea and defiance of authority were inculcated.

NO REFORMATION WITHOUT CONFIDENCE.

If a boy sees he is not going to be trusted he will not try to show himself worthy of trust, and thus the most powerful incentive to his own reformation is lost. I have seen so many boys treated with this lack of consideration or common sense that I would desire above all things to impress upon workers for neglected children the supreme importance of winning the entire confidence and regard of every child from the first, by kindness and fair treatment. Boys have a keen sense of justice, and in almost every case they will nobly respond to the right kind of effort in their behalf. Constables, whose business it is to look after adult criminals, should not have anything to do with wayward boys or girls—only genuine lovers of children, of high personal character, should come in contact with these youths, whose restoration to good society is sought, and whose errors have been due chiefly to the lack of proper advantages and refining influences.

The policy of the Children's Aid movement has been from the beginning, and is to-day more than ever, to love the children into goodness. Honestly carried out, this policy never fails, and there are many children now living beautiful lives who have been saved by that silent influence of heart upon heart, and that trust and respect which instinctively calls forth the ambition to excel.

THE PROBATION SYSTEM.

In dealing with young offenders the Probation system could be very largely extended in Ontario with beneficial effects. All who have anything to do with the administration of criminal justice admit and declare that no work can ever be so effective as that which takes hold of the child at the first, or, if possible, before the first offence, and lifts him out of his hurtful environment, and yet very little is done in comparison with the needs and possibilities. Every city or large town should have one or more Probation Officers, whose constant duty would be to exercise supervision over wayward children; visiting them in their homes, seeing that they are at school, procuring employment for them, shielding them as much as possible from bad companionship, and thus effectually stopping them from getting into further trouble. The appointment of such Probation Officers is, in my opinion, absolutely necessary if anything tangible is to be accomplished toward reducing our criminal population. When a youthful offender is simply discharged with a caution, and left to his own responsibility, he usually continues his evil course, and is back again before very long. A brief term in jail does not improve matters, but rather gives a further education in wrong-doing, until in a short time he is a professional thief or criminal, and becomes known and recognized as such by the police authorities. This is happening day after day, and with comparatively young men coming up in court for the tenth or fifteenth sentence, the cost of such early neglect and wrong method should be apparent to all.

SOME OF THE CAUSES.

Where do boys acquire such strong criminal propensities? Is a question that might well be asked. Probably the first reason can be found in the entire absence of anything like decent home life. The homes of some of these boys are so dirty and uninviting, with parents frequently absent, and drunk and quarrelling when at home, that the boy finds greater pleasure on the streets, where he can be seen at all hours of the day and most of the night. A number of such boys getting together soon concoct plans for mischief and are early initiated into all that is evil.

The low-class theatre is also responsible for creating an unhealthy sentiment in the minds of such boys. Almost any night from fifty to one hundred small boys can be found in the top gallery of the cheap theatre, drinking in the scenes of crime and villainy so fascinatingly portrayed on the boards. To an adult the flash of revolvers and the sensational episodes of these dramas might not have much weight, but to the

boyish mind the villain is a hero, and to live at war with the police and society appears to be the height of ambition. I have often stood at the theatre door and studied the faces and actions of boys twelve to fifteen years of age as they lounged in small groups and discussed the play while they puffed cigarettes, and I can say without hesitation that the influence of such exhibitions on youthful minds is always hurtful.

The small boys, also, who sell newspapers, and stand around the down-town corners so much, should be under the constant supervision of a Probation Officer to see that they attend school, and that their home life is fairly decent, for it is from this class that the Reformatory is mainly recruited. Boys should be discouraged as much as possible from this form of street life, and newspaper selling handed over to old men, who could in this way earn a living instead of having to fall back on the poorhouse or jail for a home. A properly organized Probation system, working in harmonious affiliation with the Children's Aid Society, and having the hearty approbation of the courts, should certainly do much to cut off the supply of youthful criminals.

PARENTAL RESPONSIBILITY.

In the trial of youthful offenders sufficient stress has not been laid upon the parental responsibility. Instead of arresting, prosecuting and punishing children it is the parent who should be brought to account, and if any proceedings at all are taken as to the child, they should be for its protection against those who have failed to perform their obligations toward it. If parents were summoned and held accountable more care would be observed in the early training and a great injustice would be spared to many children. The spectacle of a boy being arraigned for an offence against the criminal code, and tried with all the formality shown toward an adult is unfair and absurd, and should no longer be possible in this Province, especially in view of the fact that the Children's Act calls for an entirely different procedure.

In the evening newspapers an account is given of the arrest of a twelve-year-old boy for stealing a bicycle. Happening to know something of his home from the fact that his brother is a graduate of the Industrial School, and has been in prison since, the younger brother's fall was only what might have been expected. The home life was such that no child could grow up in it and become a good citizen, and with bad companionship and familiarity with Police Court habitues, this younger boy will in all probability take up a criminal career. Early removal from a degraded home was the only possible remedy if these boys were to be saved to honest and industrious careers.

A RECENT BRITISH LAW.

During the past year an important act, further providing for youthful offenders, was passed by the British Parliament, to take effect on January 1st, 1902. This Act was specially mentioned by King Edward in his prorogation speech. Probably the chief section is that which places responsibility on parents for youthful wrong-doing as follows :—

2.—(1.) Where a child or young person is charged with any offence for the commission of which a fine, damages, or costs, may be imposed upon him by a court of summary jurisdiction, and there is reason to believe that his parent or guardian has conduced to the commission of the alleged offence by wilful default or by habitually neglecting to exercise due care of him, the court may, on information, issue a summons against the parent or guardian of the child or young person, charging him with so contributing to the commission of the offence.

(2.) A summons to the child or young person may include a summons to the parent or guardian.

(3.) The charge against the child or young person and the charge against the parent or guardian may be heard together, and for that purpose the proceedings against the child or young person may be adjourned.

The enactment of the above would be a valuable addition to our present legislation.

NEGLECTED UNTIL CRIME IS COMMITTED.

Too many children are allowed to run wild until they commit some crime, and then there is no hesitation in promptly committing them for a term of years to a Reformatory. From motives of sentiment some Magistrates will not separate a child from confessedly worthless and depraved parents, but a little later on, when the boy or girl has stolen some trifling article, the punishment is swift and sure, although in nine cases out of ten the child is not in any way to blame. Very often the Magistrates are unacquainted with the wretched manner in which some of the children are brought up, and they do not pause to contemplate what must be the inevitable future of children deprived of every opportunity to grow up decently. Only a few weeks ago a boy was committed to the Reformatory for four years for placing obstructions on the railway track and otherwise misbehaving himself. Three or four years previously the Agent of the Children's Aid Society made an ineffectual attempt to secure the guardianship of the child, the mother being so entirely given up to drink that there was no hope of her exercising any good influences over her children. The Court declined to take any action. In another instance a young girl was brought up as neglected on four different occasions, but nothing was done, until at fifteen she became so depraved that the Magistrate sent her for a term to the Mercer Reformatory.

FATHERS WHO DESERT THEIR FAMILIES.

The law of Ohio on the responsibility of fathers is one that might be copied with advantage in Ontario. Under it from ten to fifteen thousand dollars is collected annually in Cincinnati from fathers who have deserted their families. It is surprising how common this offence is in Ontario. Many able-bodied men leave their families to be supported by charity, while they are earning good wages elsewhere, and nothing is done to bring them to account.

The Ohio law is as follows :—

Prevention of Abandonment and Pauperism.

Sec. 3140-2. (Amended April 6, 1900.) The father, or, when charged by law with the maintenance thereof, the mother, of a legitimate or illegitimate child or children under sixteen years of age, living in this State, who being able, either by reason of having means, or by personal services, labor or earnings, shall neglect or refuse to provide such child or children with necessary and proper home, care, food and clothing, or said child being legally an inmate of a county or district children's home, shall neglect or refuse to pay to the trustees of such children's home the reasonable cost of keeping such child in said home, shall, upon conviction, be deemed guilty of a felony, and punished by imprisonment in the penitentiary for not more than three years nor less than one, or in a county jail or in a workhouse at hard labor for not more than one year nor less than three months, provided, however, if after conviction and before sentence he shall appear before the court in which said conviction shall have taken place, and enter into bond to the State of Ohio in the penal sum of one thousand dollars, to the approval of the court as to surety, conditioned that he will furnish said child or children with necessary and proper home, food, care and clothing, or, if said child or children be in a county or district children's home, that he will pay to the trustees of said home the reasonable cost of keeping said child or children while remaining in the same, to be fixed by the court as to the amount and times of payment, then said court may suspend sentence therein; provided that, when the offence charged is neglect or refusing to pay to the trustees of the children's home the reasonable cost of keeping a child or children therein, the offence shall be held to have beeen committed in the county where such children's home may be situated; and provided, further, that, upon a failure of said parent to comply with said order on undertaking, he or she may be arrested by the sheriff or other officer on a warrant issued on the precipe of the prosecuting attorney, and brought before the court for sentence, whereupon the court

may pass sentence, or, for good cause shown, may modify the order and take a new undertaking, and further suspend sentence as may be just and proper.

FEEBLE-MINDED GIRLS.

In connection with this work the need for some scheme of protection for feeble-minded young women is constantly arising. Here and there through the country districts are to be found young women, apparently without friends or relatives, who drift about from place to place at the mercy of whoever cares to take them in. Some of these women have had several illegitimate children, and such babies must always be more or less defective and undesirable. It is difficult to know just where to put such young women and to decide who should initiate proceedings in their behalf. In the country districts and villages no one likes to interfere and so nothing tangible is done. In larger centres, such as Toronto, there are havens and refuges in which quite a number of such girls are received, but there is no provision for the country generally, and there is no law under which they could be held if they refused to be thus cared for. If they could be legally committed to a poorhouse that would be better than nothing, and in time an institution solely for their benefit might be brought about. As they are usually strong and healthy physically there is no reason why, under proper facilities, they could not be self-supporting by means of laundry work, etc. This is an evil that is not confined to Ontario, as philanthropic workers in every Province and in the United States are frequently calling attention to the great necessity that exists for better methods, or any kind of method, of dealing with half-witted girls and women who are totally unable to care for and protect themselves.

ILLEGITIMACY.

A large factor in child dependency is illegitimacy. This is one of the evils that will always have to be dealt with so long as human nature continues to be weak and erring, but all the evidence goes to show that the number of children who belong to this class are less numerous by half than they were a generation ago. In dealing with this question, the policy that has been recognized by experienced workers everywhere is that the mother should nurse and care for the child for the first year of its existence, after which it should be received by a society and provided with a foster home, where it might grow up untrammelled by the conditions of its birth. The experience of ages has proved conclusively that no unmarried mother can successfully bring up her child and save it from disgrace and obloquy, whereas, the child, if adopted young by respectable, childless people, will grow up creditably, and without any painful reminder of its origin.

Taking the two factors of parental desertion and illegitimacy out of the field, and avoiding the pauperising of poor families by lavish and indescriminate charity, there would be less need for the extensive child-saving that is imperative to-day.

ENCOURAGING THE PAUPER SPIRIT.

One of the greatest dangers in connection with modern charity work is a too liberal giving to the poor, encouraging helpless dependence and indolence instead of stimulating to activity and thrift. Municipal out-door relief should, especially, be abolished, as the attendant evils are far greater than any benefit conferred. I have known poor families to give up trying to be self-supporting because they saw their neighbors receive food, coal, etc., from charitable sources without the slightest difficulty. Children also grow up in these homes to recognize charity as one of their rights, and this is the greatest evil connected with the system, since the pauper idea is thus continued from generation to generation.

Much harm is done in Toronto by the present system of outdoor relief. Going along one of our poorer streets I met a little girl of my acquaintance carrying a loaf of bread and a can of soup, and she informed me that she had just received these from

the poorhouse, where she went frequently for them. This kind of giving is nothing more nor less than a direct encouragement of laziness and drunkenness, and the wonder is that others do not see it in the same light. It may seem a strong statement, but I fully believe that if the money expended through relief agencies were withdrawn the poor would be infinitely better off, and the general tone of the community would be so much improved that there would be no danger of return to present loose methods.

A speaker at a recent charity conference gave the following incident, which is worth repeating in this connection: A professor, upon accepting the call to the chair which he now occupies, and severing his connection with the old charge, among those who called upon him to say farewell was the neighboring saloon-keeper. Although the caller was unknown, the clergyman was interested in talking with him to hear the following: "I'm sorry you are going to leave us, sir; you've been the best customer I ever had. Many's the stranger who came into my saloon around the corner from the money which you gave him, and I shall miss you very much." It was all said in an earnest spirit and from a true heart, and is a good illustration of much of the mistaken charity of our day.

HOME-FINDING.

It is pleasing to be able to state that there is no scarcity of good homes for children of almost any age—all that is required is that there should be proper activity in finding out such homes. There are scores of good people all over the country who would gladly receive and provide for a little boy or girl if only the subject were presented to them in a proper light. I have often met with persons who would never think of sending in an application, and yet when a child was brought to their home and its destitute condition explained they gladly received it, and more than fulfilled all that could be asked of them. Such homes are always far superior to the average application that is received at an institution. In the latter case the motive is often one of labor, while in the other it is the child itself that appeals to the sense of compassion and protection that is dormant in every heart. If an institution or society were simply to wait for applications to be sent in, homes would probably be provided for the attractive little girls of four or five and the healthy ones over ten or eleven, but the boys of five to eight and the every-day children of ordinary appearance might remain in the institution until they outlived their faults or became old enough to be turned out according to the rules. By diligent enquiry and placing the work upon a high plane of Christian benevolence homes can be found for every child and in far greater numbers than anything that has yet been attempted. It is also worth repeating that the children themselves are the best advertisers of the work. Some children, by their bright appearance and good manners, will lead to six or eight applications from the same neighborhood, and so the work might go on expanding as the need arises.

STEADY DEMAND FOR CHILDREN.

As in past years, the applications received for boys and girls over ten years of age have been far in excess of the supply. This is the experience not only of all the Children's Aid Societies but also of the agencies engaged in the work of placing English children. This large demand for children throughout the country is due largely to the fact that farmers' sons and daughters seek employment in the cities, leaving their parents with very little help or companionship. An advantage, also, in having a large number of applications for children is that it permits of a choice of homes and secures for the children pleasant and congenial surroundings. The personal visits paid to the children prove conclusively that care has been exercised in the work of home-finding, and that the advantages are mutual. The children, while assisting in the work, are not over-worked, and they acquire habits of industry that will be of advantage to them all through life.

INSTITUTIONAL CO-OPERATION.

So far there has been very little co-operation on the part of institutions, looking to the more speedy placing in homes of their wards through the facilities offered by the Children's Aid Societies. There is the constant dread on the part of matrons and managers that if the children are placed in homes the institution cots will be empty, and this, of course, would be the natural result if any extensive home-finding work were carried on; but surely the interests of the children ought to be considered more than they are at present. There are hundreds of boys and girls who have been in institutions for from three to ten years each, and they will probably remain until the full age limit of twelve or thirteen is reached before they are placed out. The great majority of these children could be provided with unquestionably good homes without all this delay, with great benefit to the children themselves, and at a saving of thousands of dollars of public and charitable funds. There is, I fear, some truth in the statement that many institutions do not exist for the children, but the children exist for them and are retained, not for their own good, so much as to add by the weight of numbers to the supposed dignity and importance of the charity. The popular sentiments that surround an Orphans' Home often act injuriously to the best interests of the children, as they retard their being placed out. Nothing is farther from my intention than to decry the good work done by institutions, my only objection to them being the unnecessarily long retention of some children, and the monotonous routine that often creeps into their administration.

SHOULD INSTITUTIONS BE LIMITED ?

There are at the present time nearly two thousand children in the various orphanages and children's homes, maintained at an annual expense of over $100,000. Indeed, new orphanages are constantly being established, although no public need can be shown to exist, since the Children's Aid Societies are quite able to provide foster homes for all destitute or orphan children. It is a question if the time has not arrived when some limitation should be put on the establishment of new charitable institutions. At present anyone who desires to do so can start an institution, and thereby entail an additional burden of taxation upon the community. It is always so easy to fill such institutions that too many encouragements should not be held out to indolent parents and those ready to shirk their responsibilities. Such a restriction would not interfere with any worthy movement, or with any charitable enterprise that could show it was designed to meet any particular want in the community.

WORK FOR THE PHYSICIAN AND DENTIST.

When children come into the care of a Society or institution the first thing that should be done after a good bath is to have a physician make a thorough examination and correct any defects, either in the general health or the physique. The teeth should also be properly attended to, and no child should be sent out until all cavities are filled, etc. I have known remarkable improvement in a child's general conduct and progress in a foster home to result from a toning up of the system and a correction of physical defects. The facilities for orthopedic treatment are now so perfect that there is no longer the necessity for children growing to maturity with club feet, twisted limbs, etc., and arrangements can be made whereby the poorest will receive adequate care and attention. If this movement did nothing more than help to secure medical and surgical treatment for a few unfortunate children it would have done much to justify itself, and in the course of the past ten years hundreds of children have been thus benefited. In fact there are several young people now quite self-supporting who would have been life-long burdens to themselves and others, but for the timely action of the Children's Aid Society.

ACCURATE RECORDS.

It is very important that all societies and institutions receiving the guardianship of any child should collect and keep on record the fullest possible particulars concerning its parentage and history, especially the date of birth. This information will always be of value, and there are occasions when it is absolutely necessary that it should be available. In action brought by or on behalf of a child the verification of age is essential and there have been cases where property has been left to children which may be lost to them unless such history particulars are on record. The time to collect these facts is when the child's case is first brought to the society's attention—indeed it is difficult to decide what should be done, until all such particulars have been ascertained and once put into proper form—and much doubt and labor will be avoided in subsequent years. I regret to say that my experience is that many institutions and societies are very careless in this respect. Some who have undertaken the responsibility of guardianship have never entered any facts concerning them, and when they have gone into foster homes the address is soon lost and no one knows just what has become of the child. Many of these children will, in years of maturity, be anxious to know something of their early history, and, under certain conditions, it may be desirable that they should know, therefore, it is an imperative duty that history particulars should be preserved. It would be almost impossible to speak too strongly on the desirability of this.

EXPENDITURE ON DEPENDENT CLASSES.

In former reports attention has been called to the large expenditure for the care of the dependent classes, and the subject is one that ought to be constantly kept in mind, with a view, if possible, to some reduction in this large outlay. In a recent address the Premier pointed out the creditable fact that Ontario devotes one-third of its revenue to the support of asylums, hospitals and other public institutions for the care of dependent classes, or, to put it in simpler form, that of every dollar of revenue the Province devotes twenty-five cents to this purpose. While continuing to care for those who actually need public support, there should also be a constant study of the problems of dependency, in order that this expenditure may be kept within reasonable bounds, and if possible the cause ascertained and preventive measures applied. I am confident that the more this question is studied the more will it be realized that child-saving and the securing of proper environment and training for the young will be recognized as of supreme importance. Every good influence brought to bear upon a child's life helps to prepare it for useful citizenship and turns its thoughts towards an honorable and industrious career. There is also constant danger of a liberality along charitable lines that may tend to perpetuate the very evil which it is desired above all things to eradicate.

REMOVALS AND INVESTIGATIONS.

During the year I have found it necessary to remove a few children from their foster-homes owing to overwork or unsatisfactory home surroundings. The total number of removals for cause would be about six, while there are also a number of cases on approbation, foster-parents having been notified that unless there is improvement the child will be recalled. An interesting case was that in which a little boy of five was taken away because the foster-parents did not attend any church, while the foster-father was addicted to profanity. After the boy was removed the foster-parents began to realize how much they loved him and were in the greatest distress. They telephoned to Toronto from a distance of nearly one hundred miles and also came to the city to plead their cause. A satisfactory agreement was entered into whereby the little fellow returned with them, and the home has since been greatly improved. In another case where I found it necessary to remove a boy, all sorts of influences were resorted to, and considerable annoyance caused, but the action taken was so necessary in the interests of the child that neither influence nor misrepresentation could prevail. If the personal visita-

tion of children is to be of any service at all it must carry with it the right and authority on the part of the Superintendent to order the return of a child who is being treated harshly or unjustly. Numerous special investigations have been made during the year, and I have frequently sent one of my assistants a long trip on almost an hour's notice in response to a letter stating that a child was unhappy or ill-treated. The value of having someone always at hand to start out on a trip of investigation cannot be over-estimated, and is really one of the foundation stones of this work. There have been very few cases of ill-treatment, and in every case a personal visit has brought about a remedy

THE UNATTRACTIVE CHILDREN.

During the past year, as in previous years, I have found that quite a number of children classed as defective and unplaceable only required a little more careful study and diligence to provide them with satisfactory homes. About fifteen or twenty of the children whom I received in the past twelve months had been given up by the Societies or Institutions having charge of them, and yet, by surveying the whole field and making a special effort, these children, with the exception of two or three, have been provided with free homes, where they are well treated in every respect. They had already been an aggregate of from thirty to forty years under public care, and I consider that in this one item alone several thousand dollars of public funds have been saved. Of course. these children occasion a great deal of anxiety, and may be returned at any time, but it is well worth the trouble involved to have the pleasure of seeing them enjoying the ordinary advantages of home life instead of being doomed to a long career of institutional care. There are a number of children who have been in free homes for five and six years now who had been entirely given up by institutions, who freely made them over to this office because of their apparent incapacity and stupidity. There are so many possibilities of improvement in this class of children that such a thing as an absolutely incurable child is almost unknown.

DEFECTIVE CHILDREN.

There is a tendency on the part of child-saving organizations to put off dealing with defective children because of the difficulty of finding homes or otherwise disposing of them. It is always so much easier to take the bright, healthy children and leave the deformed or unattractive child to drift along as best it may.—But such a policy is always a mistake, for if taken in time the defective child may often be restored to a healthy, normal condition, and its prospects in life thereby immensely improved. In addition, there is the possibility, by this timely aid, of preventing the child from becoming a public burden for the remainder of its career. In the history of this work I have known many children who, by prompt medical and surgical aid, have been practically made over, and who are now in foster homes, growing up without expense to the community. Had they been left uncared for in their former environment their defects would have grown with age, and they would certainly have been incapable of supporting themselves. There is so strong a disposition on the part of children's institutions to reject unattractive or defective boys and girls that I have often wished to see an institution set apart solely for the care of such children. There would be great public utility in an institution that would undertake the reception of children rejected by all others.

TRUANCY.

In nearly all the reports of Children's Aid Society officers truancy is mentioned as a prevalent evil, leading many boys by a natural process from idleness to crime. Where the home is a reasonably good one, absence from school may not be so serious, but where the home and parentage are bad the school is the only counteracting influence that can be relied upon. There should therefore be a rigid insistence on school attendance in the case of neglected children, so that they may gain some knowledge of the prin-

ciples of good citizenship. To provide a costly system of education and then permit the worst element to evade it is almost entirely to nullify its good effects, for respectable parents would educate their children even if free schools did not exist. Recently I obtained a list of truant officers from the Education Department, and found that not one-tenth of the municipalities had appointed such officials. Then there is no proper conception of the importance of the offices. To my mind the truant officer is as valuable an official as the school teacher, but in many municipalities the duties are assigned to the town constable, the janitor or some old man who would otherwise be a pensioner on the town. No serious attempt is made in the majority of cases to carry out the intention of the law, and this is why so many young fellows drift into the reformatory and Central Prison from small towns, unable to read or write. If the positions of truant officer and agent of the Children's Aid Society could be combined, perhaps a sufficient salary could be given to secure a good man, for, after all, it is largely a matter of money Without doubt the results would amply justify a wise and liberal policy in this respect.

COMPLETE CHANGE OF ENVIRONMENT.

It is worth noting, again, that in the great majority of instances it is absolutely necessary for successful work that children should be placed in foster homes a long way off from the district in which they lived. When offered assistance in placing recently, one of the societies replied: "We prefer to place children in our own county." This is a very natural wish, and it would be a laudable one if experience did not prove it injurious to the best interests of the child. About seven years ago a Children's Aid Society placed twelve children in foster homes within a radius of twenty miles from their old homes. Of this number seven have since drifted back to former haunts, and some of them are doing very poorly now. One after another they were discovered by relatives and companions; foster parents were worried, the child was made discontented and the society's authority was set at naught. In fact many of the failures in this work can be traced directly to the mistake of placing the child too near its former environments, and it is unfair to the person taking the child, however willing they may be to overlook the proximity of undesirable relatives. If a child has got to be legally removed from evil surroundings, then the farther away it is placed the better, and with so many auxiliary societies an interchange can very easily be arranged. Our present system of supervision, also, makes it possible to personally visit the child no matter in what district of the Province it may be placed.

MATERNITY AND INFANT BOARDING HOMES.

As the subject is one of great interest, I give herewith the report of Dr. Harley Smith to the Medical Health Department of Toronto on the subject of maternity boarding houses and baby homes. Under a law passed four years ago the municipalities of the Province were empowered to pass by-laws requiring all such places carried on by private parties to be registered and subject to periodical inspection by a physician. This law was designed to cope with the undoubted evil that existed in the carelessness and indifference with which infant life was regarded by persons who undertook to care for them for money. Before the passage of the law in Toronto, for instance, it was found that in some of these baby farms from eight to ten children died annually from malnutrition, and the persons responsible for this escaped any punishment owing to the inability of doctors to swear positively that this malnutrition was due directly to neglect. It will be seen from Dr. Smith's report that there is now a marked improvement and that infant life is safeguarded to a very considerable extent. Toronto is the only municipality in the Province that has put this Act into operation, although there are at least eight or ten leading municipalities where much good would result from the medical supervision of such homes.

How the Act Works in Toronto.

Third Annual Report of the Toronto Inspector of Maternity Boarding Houses and Baby Homes, for the year ending October 31st, 1901:

During the past year there have been in the ten Maternity Homes of this city 108 patients, of whom thirteen left before confinement, eighty-six were confined, and nine await confinement. Of these patients three died (3.5 per cent.), one in January of diphtheria, one in April of peritonitis, and one in June of septicaemia. The other patients made a good convalesence. One of the patients was sixteen years old and another fifteen. Nine of the infants were still-born (10.5 per cent.). Four were premature and lived three days or less. Two went to the House of Providence, twenty-five to licensed Baby Homes; thirty-nine went home with their mothers. Four went to the Infants Home. There was but one miscarriage in the twelve months. The fact that there have been only three miscarriages in three years seems to indicate that criminal medical work in our Homes is unknown. Two patients were married; one before the birth of her baby and one after her confinement. Two others, who were confined last year, were married this year.

The largest number of patients in the Homes in any single week was in the week ending April 13th, when in nine Homes there were twenty-nine patients and ten infants. There have been 112 babies in the thirty-four Baby Homes during the year. Three of these, after being placed in the homes, were deserted by their mothers. Of these, one was adopted; one went to the House of Providence, the third went to the Infants' Home. Thirteen babes were adopted into good homes (making a total of 32 in three years). Four babes went to the Children's Aid Society Shelter. The deaths were as follows:—November, one; December, one; January, one; April, one; May, one; June, one; July, three; August, ten; September, two; October, one. Total, twenty-two. Last year there were thirty-four deaths. The death rate was for the whole year 19.6 per cent. Omitting the month of August it was 10.7 per cent. It is a fact worthy of note that during the months of February and March, a most trying time for children, we had not a single death.

The largest number of babes in our Baby Homes in any single week was in the week ending May 31st, when we had forty-four babes in twenty-five Homes.

Since the Act was put in force in this city three years ago there have been in our Maternity Homes 382 patients and 322 infants; and in our Baby Homes 313 babes.

During the year four new licenses for Maternity Homes were issued, four were renewed. Eight new licenses for Baby Homes were issued; seventeen were renewed; three were cancelled. Twenty-nine houses were examined as to sanitary condition and general fitness for homes. Seventeen other investigations were made, in accordance with instructions from the office.

Four of the thirteen babes adopted were taken by women in whose homes they had been living as boarders. This is proof of the attachment that springs up in many cases between the foster-mothers and the children.

A few other interesting cases may be noted. A. H. nursed her child for some months and then placed it in a baby home. Through the efforts of the person for whom she worked, the father of the child married her and took her to his mother's home. The baby, some time later, went to live with his parents.

G. M., a pretty mulatto baby, was boarded by Mrs. J. for four months, when his mother died. The baby remained in the home, without pay, for three months longer, when Mrs. J. adopted it.

G. D. was boarded by Mrs. E. for two years. The mother then went to New York to be married and took her baby to her new home.

E. M. remained in a Maternity Home for ten months, nursing her baby. She was then married to the child's father and took her baby home with her.

The care taken of unfortunate girls in our Toronto Homes is in marked contrast to that in places where the Act is not in force. Statistics were lately published in our daily papers, showing the great mortality of infants in a Maternity Home outside of the city. A judicial enquiry in Christiania in May last, in connection with a baby-farming sensation, led to a charge being made against three women of having killed twenty-seven children in less than twelve months. Many of the children were suffocated, while others were starved to death.

It is to be hoped that under the Act there is no inducement for keepers of Baby Homes to cut short the lives of their little boarders, as was formerly the habit of some. Then they received a lump sum, say fifty dollars, and assumed full responsibility for the baby. The sooner it died the greater was their profit. Now, under the present system, as the keepers receive their pay by the month, the longer their boarders live the more profit they make. This is of course altogether apart from the love that most of them acquire for their little boarders.

We observe that in May last Dr. O'Reilly of Hamilton, at the annual meeting of the Children's Aid Society, moved to have the Act put in force in that city, and to have a local inspector appointed. The sooner this step is taken in other municipalities the more perfectly will the Act accomplish what it was intended to accomplish in this city and throughout the Province." *Harley Smith M.D.*

CHILDREN THAT NEVER SMILE.

To speak of children that never smile may seem to many persons to be speaking of something that does not exist, and yet I have known children whose sad little faces wore a burden of sorrow that one would look for only in the aged. Life's realities began for them before they had learned to talk, and the happy laughter of childhood had no place in their education. A child looks as naturally for love as the flowers do for sunshine, and when it is denied they droop and languish, as quickly and as evidently as the flowers that lack the vivifying rays of the sun. In a hasty diagnosis such children would be classed as stupid or feeble-minded, but when placed under a happier environment they respond quickly to good influences, and frequently become the merriest of the merry. Left too long under adverse conditions their apathy and listlessness become too much a part of their nature to be readily thrown off, and numbers of such children ultimately find their way to public institutions. If this work did nothing else but recall a lost youth to a few of these neglected little ones it would indeed have accomplished a great and glorious work.

VOLUNTEER AID WANTED.

This work, to be successfully carried out, must have the hearty co-operation of philanthropic citizens in all parts of the Province. One or two officials cannot possibly accomplish all that is necessary, and, in any case, it is not desirable that they should. In every town or village there should be committees formed to assist in looking after neglected children, and I would be pleased to have anyone interested write to me. There are often local cases that could be looked into and reported upon, and almost anyone can aid by speaking of the work and suggesting to their friends to take one of the children into their homes. If this report gains for the work a few additional friends I would count this a result well worth achieving.

CHILDREN PLACED IN HOMES.

During the year the number of children who were provided with homes through the societies and this office amounted to nearly four hundred. As many children were transferred to the care of near relations, and some were old enough to look after themselves, it was not considered necessary to record all these for purposes of supervision. The number entered on the books as new cases was 240, making a total of 1558 children who are being looked after at the present time. The societies placed out about 168 and this office 72. Of the total number 1,391 are Protestant and 167 are Catholic children. Over 100 other children are visited, although not wards under the Children's Aid system.

PROGRESS OF HOME-FINDING.

The number placed each year is as follows :—

Children	provided	with	homes in 1893	19
"	"	"	" 1894	60
"	"	"	" 1895	115
"	"	"	" 1896	194
"	"	"	" 1897	215
"	"	"	" 1898	225
"	"	"	" 1899	243
"	"	"	" 1900	247
"	"	"	" 1901	240
				1,558

SEX AND AGE OF THE CHILDREN.

Of the 240 new entries, 117 were boys and 123 were girls. The ages are also interesting—41 were under three years, 48 were between three and six, 78 were between six and ten, and 73 were from ten to fifteen .

A REVIEW OF EIGHT YEARS.

How to make statistics interesting is a problem worth considering, for as a rule they are passed over by readers with very scant attention. To anyone engaged in child-saving work the following figures may be of some value, as they are given exactly as they exist. Taking a record of 320 children of all ages placed out in foster homes in a period extending over eight years, the position to-day is as follows:—

Deaths during eight years	15
Married	6
Over age and doing for themselves	26
Personally visited during the year	200
Number who remained in their first home	167
Transferred to other homes during year	32
Returned to relatives	11
Whereabouts of foster parents unknown	7
Moved to foreign countries	4
Returned and placed in reform schools	15
Defective children returned and placed in institutions	18
Homes requiring no supervision	75

All are doing well according to their degree of health or moral accountability. There are practically no lapses in the above list, for several children who went very much astray in the early years of the work are now quite steady and industrious. This is the more remarkable, when it is stated that a large proportion of the children came from jails, poorhouses, havens, industrial schools and degraded home surroundings.

The Pleasures of Country Life.

OTHER RECORDS.

The second record book of 300 children placed out six to seven years ago shows much the same figures :

Personally visited during the year	125
Doing well and conditions satisfactory	103
On probation	12
Not visited, but homes well known and heard from	50
In northwestern provinces, not visited	20
Moved to U. S. and foreign countries	13
With relatives	25
In institutions	15
Deaths in six years	5
Grown up and doing for themselves	40
Remaining in homes where first placed	135
Maternity cases	2
Transferred to other homes during past year	7

Third record book—Three hundred children placed under guardianship of Societies four to five years ago:

Personally visited during the year	215
Not visited, but conditions well known	40
Doing well in every respect	219
In doubtful hands, on probation	12
Faulty children	15
Whereabouts unknown	16
Deaths in four years	5
Moved out of province	7
Living with relatives	34
In institutions (mostly defectives)	16
In homes where first placed	196
Changed during the year	7
Married	1

Fourth record book of about 300 entries—children under guardianship and placed in homes from three to four years ago:

Personally visited during past year	205
Other homes heard from and known to be satisfactory	35
Not heard from (some in North-West)	25
Doing well	230
Doing badly	9
In homes where first placed	190
Changes during past year	11
Homes not altogether satisfactory	13
Deaths in four years	6
Married	1
With relatives	30
In institutions	11

Fifth record book, giving particulars of 180 children placed out during the past two years to date:

Personally visited	88
Heard from, and homes believed to be good	75
Changed during past year	11
Deaths	2
In institutions	9
Living with relatives	6

Altogether over 800 personal visits to children were made during the year by Mrs. Harvie; 250 by Mr. O'Connor, and 200 by local agents. This in addition to the supervision carried on by the Society more directly interested in the child.

WHY MADE WARDS.

Taking at random two hundred children for statistical purposes the causes given for commitment to the Children's Aid Society are as follows:

Deserted in institutions	18
Waywardness of child	6
Cruelty to child	19
Surrendered by father	9
Surrendered by mother	20
Surrendered by step-parent	4
Homeless and friendless	12
Immoral homes, pauperism, lack of control	112
	200

REGARDING PARENTAGE.

Taking 200 children for a study in parentage, the following figures were the result:

Father dead	38
Mother dead	45
Both parents dead	9
Illegitimate	22
Deserted by father	42
Deserted by mother	18
Deserted by both parents	16
Unknown parentage	10
	200

CHILDREN IN FOSTER HOMES.

Supervision After the Child Leaves the Society's Shelter.--An Important and Necessary Work.

With so many children placed out in foster homes in all parts of the country, it will be readily understood that a large amount of time and effort has to be expended in their supervision.

It is no longer considered by philanthropic workers that when a child goes to a foster home all responsibility for its welfare ceases—indeed, it is being increasingly recognized that very often the responsibility only begins.

Not only is it necessary to ascertain the conditions that prevail in the home and take steps to guard against any overwork or neglect, but the foster parents themselves have to be encouraged and stimulated to persevere in the good work of training a child that may be faulty and troublesome.

A large correspondence is conducted concerning children out in homes, and the Visitor's reports of the progress of the children—about fifteen hundred annually—have to be carefully studied and deliberated upon. It is necessary in some cases to ask for the return of a child, and in others the wish of the foster parents to be relieved of further care has to be respected.

Owing to the large number under supervision, about sixty children have to be received back each year and new homes provided for them. The return of a child does not necessarily imply that he has failed, as very often death or removal to another part of the country completely changes the character of the home, or the foster parents express a willingness to give up a growing boy or girl in order that they may take a situation at wages, or go to another home where they can learn a trade.

Occasionally, too, children are received back owing to bad habits or some defect that develops with their growth. Such children require great patience and a special study of all the circumstances to decide what is the best thing to do for them.

The health of the children in their homes continues to be exceedingly good, and only five deaths occurred among the children during the past year; in fact, a death between the ages of six and fifteen has been exceedingly rare, nearly all the deaths being those of poorly nourished infants.

The conduct of the children has also been remarkably good, considering the conditions from which they were removed. Not more than ten to fifteen children have been sent to reform institutions during the year out of a total of about fourteen hundred children.

It is not contended that others have not committed offences. but there are many children who are sent to Reformatories for smaller faults than have been borne with patiently by foster parents in the hope of ultimate improvement. There are a number of cases where children are doing remarkably well in homes, and have successfully lived down grave errors which they committed a year or two ago. Had they been hastily sent away to a reformatory, the result to the child would certainly have been disastrous.

In view of these experiences. I have frequently urged parents and relatives to hesitate before sending a boy to a reform school ,as the constant bringing in of good

Hon. J. M. Gibson,
Author of Children's Act.

influences will in all probability counteract and crowd out evil tendencies. Where the surroundings and companionship are good, it is always wise to forgive the wrongful act and trust to time to work a permanent improvement.

Many of the children returned owing to disagreeable habits have been partially if not entirely cured, and replaced with kindly disposed people who will bear with their infirmities.

In fact, by a little thoughtful consideration a suitable disposition has been made of even the most undesirable children, and at the present time there are not to my knowledge more than twenty or thirty little ones ready for homes who are unprovided for.

VALUABLE ASSISTANCE GIVEN BY FOSTER PARENTS.

The patience that has been shown by foster parents toward faulty children is most remarkable, and indicates clearly the kindly instincts with which the work has been undertaken Anyone who has the impression that these children are taken solely for the work they can do would be very much surprised if they understood the amount of time and effort that is expended in helping the children to overcome bad habits and in guiding them to take right views of life. Owing to early neglect many of the children have disagreeable faults which take a long time to eradicate, and the little work they

can do could not fairly be regarded as an adequate compensation for the care and affection bestowed upon them.

It is worthy of note that many of the foster parents are connected with Sunday school work, and over forty or fifty are school superintendents. It can readily be seen that children with such homes would receive every opportunity for developing high moral character, and it is a fact that children who have been taken from the very lowest strata of society are now growing up with advantages that will ultimately place them among the best people in the community.

It is indeed almost impossible to contemplate the progress of this work without a thrill of satisfaction in having been permitted to take a part in so great and noble a work. When one recalls the degradation and wretchedness of some of the children as compared with their present surroundings, the result is certainly gratifying in the extreme.

The young children undoubtedly make the best progress, but the most noteworthy evidences of improvement are observed among the children of ten and twelve years. At that age many have been taken in charge by the Children's Aid Societies who had already developed evil propensities, and were, through long neglect, on the verge of a wasted if not criminal career, who are now completely turned away from their former inclinations, and giving indications of a bright and promising future.

Sometimes, also, these children have a great influence for good over their foster parents, leading them to take a fresh interest in home life, and holding out an object for which to strive. Many men and women who had almost lost their interest in life have found new joys and inspiration come to them through the clinging arms and innocent prattle of a little boy or girl taken through compassion into their home.

TENOR OF REPORTS.

From the reports of personal visits made to me by Mrs. Harvie and Mr. O'Connor the following are selected at random, and will further illustrate what has been said as to the class of homes in which the children have been placed:

Mrs. L. J. Harvie.

J. R.—This boy was visited and found to be doing splendidly. He has every privilege a boy could require, and as he is musical they are going to get an organ and give him music lessons. In fact, he is doing so well with his studies that Mr. M—— speaks of giving him a college education if he shows any desire for it later on.

Jennie M.—Eight years of age. This little girl was taken when a baby, and has given so much pleasure to her foster parents that they have decided to adopt another child about one year old. They have a comfortable home, and the little girl has all the advantages of an only daughter.

H. N.—This boy, aged 11 years, was placed with Mrs. R—— in 1900. It was fortunate that she was placed in such a good home, as very few people would accept the responsibility of caring for him. He is dull and stupid, and seems mentally deficient to a slight degree. Mrs. R—— has taken great pains to try and instil a little knowledge into this boy's mind, and also to try and cure him of some disagreeable habits. She deserves great credit for persevering under almost hopeless circumstances.

A. B.—Girl of eleven—has improved in manner, and appears to be quite a little lady; attends school, reads in second book, is well trained and well dressed. Her health is not quite strong, as she is subject to nervous attacks, but she will doubtless grow out of these. The housekeeping is splendid, and Mrs. G—— seems to know well how to train children. The girl is self-willed, but she is both firmly and kindly dealt with. In every respect the placement is a good one.

C. D.—Girl of eighteen. Stayed all night in this home, and had a good opportunity of a long conversation with Mrs. R——. C .is doing as well as can be expected; is a good worker, and quite a help in the household, but is mentally very dull and unable to take care of herself. For the last two weeks she has had some very unpleasant fits of temper; goes about the house mumbling and talking to herself, slamming the doors, etc. These fits occur when she is hindered from doing anything she thinks she ought to do. Mrs. R—— says if they continue she will be under the necessity of returning her, but in the meantime if the Society desires to leave her there she will do the best she can to watch over and deal with her. The only condition she makes is that if the Society decides to remove her, she wishes to be notified a few weeks previous to her going.

E. F.—Girl of fourteen. This is a tall, womanly girl, with a fine frank, pleasant face. She is well dressed and regarded as a daughter of the household.. E. has been at school quite regularly, and as she is clever in her studies is now in the third book, is also well up in grammar and arithmetic. She attends church regularly with the family and has pleasant companionship. Her chief fault is that she is self-willed, and wants her own way; is also careless with her clothing. Spoke to her very seriously about these things, and she promised amendment. It is hoped that there will be improvement, as this is a specially good home.

G. H.—Boy of twelve. "Everything in this home is most satisfactory. G. is a splendid boy, indeed he appears to be absolutely without a fault. He is attractive, courteous, civil, truthful, honest, obedient, and can be trusted wholly; he is at school and Sunday school; reads in second book. There are no other children in this home, and the boy's prospects are good, as Mr. B—— is especially attached to him."

I. J.—Boy of eight. This is an extra good home and I. is a fine little fellow. He goes to school, church and Sunday school; reads in the second part. He has some boyish faults, but the training is good, and it is quite likely that in time these will be overcome. His foster parents are kind, sensible and conscientious people.

K. L.—Girl of eighteen. This girl is growing to be tall and attractive in appearance. She attends school regularly, and reads in the third book; also goes to church and Sunday school. She is invited out frequently with Miss L.. and is always taken when she goes. Her clothing is good, and she seems happy and contented; is overcoming some of her bad habits, and is perhaps more to be trusted than in the past. K. will probably be sent to High school if she continues to be as clever with her studies as at present.

M. N.—Girl of twelve. "This is an excellent home, and foster parents are pleasant, intelligent people. Housekeeping is first-class, and training in all kinds of work will be good. M. is an interesting, bright girl, attends school, reads in second book, and goes to church; is well dressed and kindly treated in every respect. She has a kind disposition, and is truthful, the only fault mentioned was a little giddiness at times."

S. T.—Boy of seven. This is a fine home, and the surroundings are both pleasant and comfortable; the people are kind and sensible, and the family is one of the most respected in the vicinity. The boy is an attractive little fellow, but is quick tempered and not very trustworthy. He attends school and reads in part second; is clever with his studies . At first he behaved very badly in school, but the teacher gives him a better record; attends Sunday school and Visitor is sure that the training will be good.

U. V.—Girl of twenty. "This young woman is practically out of the guardianship of the society, and expects to be married in the fall."

W. X.—Boy of twelve. Is a bright, promising boy, with a frank, kind face. He attends school regularly, reads in third book, goes to church, is well dressed. The people with whom he lives are elderly, with no children of their own at home. The farm is not a large one, only about 18 acres, so that there is no danger of the boy being overworked. Understand they have brought up several children who have done well.

Y. Z.—Boy of five. "This is a first-class home. The little fellow is treated just as if he belonged to the household. Mrs. J. died about a year ago, and Mrs. J.'s sister keeps house for him. She is a kind, sensible woman, and he could not have a better guardian. Y. is a fine, smart little fellow, is well dressed and happy in every way. His father has learned where he is, and has been to see him a couple of times. They prefer that he would discontinue this, and are very anxious to have papers of adoption for this child."

A. B.—Girl of nine. This is a comfortable home, and foster mother is an intelligent, sensible, kind-hearted woman. She is a widow and quite deaf, but seems to be comfortable in circumstances. The child is attractive and quick to learn. She attends Sunday school, and will go to school in the autumn. Foster mother desires papers of adoption, as she does not feel like expending much upon the child until she has a legal claim upon her.

Off to the Country.

C. D.—Boy of ten. This boy is growing large and strong, but regret to say that he has not yet overcome his faults. He is spoken of as generous, affectionate, and industrious, but very stubborn, untruthful, and inclined to be a cry baby. He reads in second book and attends Sunday school. The foster parents are kind and considerate, and Visitor believes they are honestly and patiently endeavoring to help him to be a good boy.

Y. Z.—Boy of twelve. "Mr. R——reports that this boy is somewhat unsettled, and that Mr. M—— talks of sending him back. The child's father has been causing this agitation, and has insisted on paying for the boy's board in order that he might be able to remove him."

A. B.—Girl of eighteen. "This girl has greatly improved; she looks fresh and well, contented and happy. She has been with Mrs. T—— two months, and is receiving six dollars per month. Her mistress tries to look after her as closely as possible, and takes an interest in her behavior and companionships. Urged her to be attentive to her work, and especially to listen to the counsel of her mistress."

C. D.—Boy of twelve. "This boy is doing well; has grown to be quite large; he seems to be without a fault, except an unwillingness to go to school and study; is spoken of as kind to animals, good tempered, willing, industrious, and affectionate in disposition; is well dressed and attends church and Sunday school. Spoke about wages for him next year, when a definite arrangement will be made."

E. F.—Boy of eleven. Is a large, active, strong boy, full of fun and mischief; is at school, and thinks he has passed into the second book. Is not specially fond of study. Foster parents have a little anxiety with regard to this boy, as he is inclined to be deceitful, but they are hopeful for him.

G. H.—Girl of fourteen. There is nothing especially new in the conditions surrounding the home of this girl. She is growing large and strong, and is perhaps a little coarse in appearance and manner. Does not take as much pride in dress as her foster mother desires. Is regularly at school, reads in third book, and attends Sunday school. Mr. M—— is improving his house, and has recently bought an organ. G. is promised music lessons when she finishes school.

I. J.—Girl of twelve. This is a splendid home, and the training and influences are excellent. Girl is contented and happy, and likes her home very much. I. attends school and Sunday school, is well dressed, and quite clever with her studies, being at the head of her class. There is an organ in the house, and she is now taking music lessons. Is spoken of as truthful and affectionate, and is quite capable with household work. I. is a high-spirited girl, and there is every reason to believe that she will become a good and useful woman.

K. L.—"Found that this girl, about 18 now, had left Mrs. J—— some time ago, and is now employed in a factory. She boards at a respectable place, and is said to be getting on nicely."

M. N.—Girl of eighteen. "This girl is quite a young woman ,and is practically out of the guardianship of the Society. She is receiving wages and doing very well."

O. P.—Boy of seventeen. "This boy is now becoming a large, strong, young fellow, somewhat uncouth in appearance, but steady and industrious. A very good arrangement has been made for him as follows: He is to receive his board and clothing, and every year $25 is to be paid into the bank to his credit. O. has no specially bad faults; he attends church occasionally and behaves himself reasonably well. At times he is a little saucy to Mrs. S———. This is a well-regulated household; boy could not be in a better home."

Q. R.—This is a clever, active little girl of four years old, with a very finely organized nervous temperament. She is not old enough to go to school yet, but goes to church with the family, and behaves very well. Foster parents are greatly attached to the little one, and as Mrs. W—— is an excellent housekeeper her training will be good. The child appears to be tongue tied, and an operation is talked of.

C. D.—Boy of thirteen. "Conditions are unsatisfactory here, the home is not an ideal one, and C. is not a good boy. He has been in this home for six years now, and there appears to be little or no improvement, the complaints being many; the boy is well dressed, sent to school, and as far as one can judge everything has been done to help him to grow up a useful man. His chief fault is an inclination to steal money from his foster father; he is also saucy and disobedient to his foster mother. Perhaps the parents are to blame in some respects for this, as they have indulged the boy a good deal, and Mrs. W——, instead of being firm and steady in dealing with the lad, is inclined to scold and nag at him. Stated that if things did not improve that it would be better for all parties to transfer the boy."

G.H .—Girl of ten. This girl is improving somewhat in behaviour, though she is still boisterous and somewhat difficult to manage; is not specially obedient. She attends school and reads in second book, and has lately been going with the children of a family near to Sunday school, which she likes very much. This is a case where patience and steady training are required.

WORK FOR CATHOLIC CHILDREN.

The records of Roman Catholic children placed in foster homes are classified together, and they are visited by Mr. William O'Connor. The total number of names on the books to date is 167, and the progress being made is most encouraging.

The Societies placing the children were as follows: The Ottawa Society found homes for 68 in Eastern Ontario; the London Society, co-operating with Mount Hope Orphanage, placed 23; St. Vincent de Paul Society, Toronto, provided for 38; Hamilton and Lindsay each placed ten; and the central office twelve.

Ages—The ages of the children when placed: Fifteen were under six; 46 were from six to ten years old; 67 were from ten to fifteen, and 39 were about fifteen.

Parentage—Both parents living, 65; both parents dead, 13; father dead, 28; mother dead, 29; illegitimate, 32.

Mr. Wm. O'Connor.

The number of Catholic children placed in homes during the past year were 55, and of this number 38 were girls and 17 boys. Five of these children were under six; 27 were between six and ten; and 23 were between ten and fifteen. Five were returned and replaced, four were given to relatives, and three were placed in institutions. The societies placing the children were chiefly Ottawa, Toronto (St. Vincent de Paul), Hamilton and London

Visitation—Nearly all these children were visited by Mr. O'Connor during the year, and reported to be doing satisfactorily. Some of the older boys, although doing well so far as home life is concerned, do not receive any remuneration for their services, and are inclined to be dissatisfied. One good result of visiting is to call attention to this and to adjust such differences as far as possible. Often children forget the care that has been expended upon them in earlier years, and expect wages too soon, while, on the other hand, there are some foster parents and employers who are slow to part with their money when lads are big enough and helpful enough to be well worth a wage.

THE ADOPTED SON.

There goes our neighbor, Robbins ,and his wife,
A drivin' home from town, and 'pon my life
They've got a little youngster with 'em, too.
Why, 'course! they've done as they've long meant to do.
I'll bet a penny—got a homeless boy
To 'dopt as theirn—well, well, I wish 'em joy,
But I can tell 'em it's a risky game,
And just as like to bring 'em grief and shame
As peace and comfort; you can never tell
The breed that's in them waifs and strays—well, well;
Now I'm agoin' acrost this afternoon
To see this treasure—well, the little coon
Has been right lucky in the home he's got,
That's one thing sure, and if he goes to pot,
As 'dopted children very often does.
'Twon't be fer want of trainin', ner being
His foster parents wasnt' good and kind—
For better folks than them he'd never find.

Well, Hiram, I've been over; I was right—
They've brung a child from town, a little mite,
From what they call the Children's Home; I guess
He must be six or seven. and I confess
He's quite a bright and pretty little chap,
And set as cute on Mrs. Robbins' lap
As if she was his mother, quite content,
Eatin' a cookie: and the great event
Has filled her and her husband, you kin see,
Jest full of pleasure; both appears to be
As fond of Bertie—that's the youngster's name,
As if it was by birth and blood he came
To their lone dwellin'; Robbins likes his eyes,
Cus they're so blue and full of sweet surprise;
Mrs. Robbins likes his golden hair,
And his complexion, which is very fair,
With Rosy cheeks; and both of em allows
There's somethin' fine and noble 'bout his brows—
And this is so, he's quite a likely child,
No doubt about it, tho' I never smiled
At their fond doin's; and I wish 'em well—
But as I said afore, no one kin tell.

Would you believe it, Hiram, how time flies!
Dear me! I scarcely kin believe my eyes—
But that tall chap you see acrost the way.
Is Bertie Robbins—he's of age to-day!
Yes; twenty-one; and he has turned out good;
I seen him when he came, and know'd he would.
Fer enyone, to see his pretty face,
And lovin' ways to all about the place—
As he growed up, a-doin' of his chores.
And readin' books or playing out o' doors,
Could tell he'd be a blessin 'to their heart,
As he has bin, and make it sad to part,
As they are goin' to do, fer so I'm told
Robbins is givin' him a purse of gold—
Two hundred dollars, and he's goin' West
To seek his fortune—leaves the Robbins' nest,
As I might say—to find some new employ.
Well; he hes bin a good and faithful boy.
And I kin jine in all their hopes and fears,
And understand 'em sheddin' bitter tears.

Come to the winder, Hiram, there's the rig
At Robbins' gate—that trunk is good and big
For two of 'em to life—poor Bert looks sad,
And Farmer Robbins—ain't he feelin' bad?
Why, you can see. every move he makes:

And there's poor Mandy, see, his hand she shakes,
And now she puts her arms around him tight
And kisses him, no, I can't stand the sight—
Come with me to the gate to say God-speed
As he goes by, our cheery word he'll need.

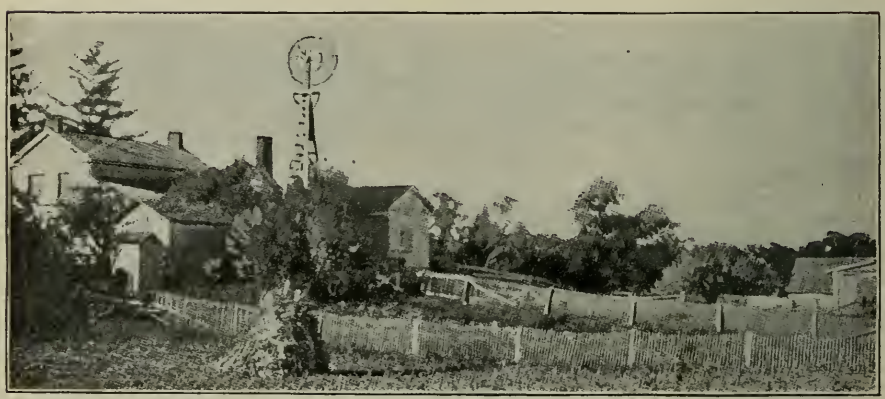
There, Hiram, as you say, the ways of God
Are strange, and the afflictions of His rod
And no respect of persons, that is true;
Here we're enjoyin' comfort, me and you,
While our old neighbors, there, acrost the way,
Are bowin' down beneath the fearful gale;
To go, I don't know where ; it brings the tears
To-day they hev the mortgage auction sale,
Deservin' jest as much, as I may say,
And leave the home they've lived in all these years,
To think of sech an endin' now they're old.
A driftin' on a shore so dreary cold;
But where's the son they reckon'd they'd got
Gone and forgot 'em—so I allus thought

Would be the endin' of that foolishness,
It mostly allus is—Bert is, I guess,
A'livin' well off in some distant spot,
And he's most likely jest about forgot
His 'dopted parents—so I allus say—
These picked up children either go that way,
Grow up and git ungrateful, or turn out
As downright rascals—so it's jest about
A six and half-a-dozen, yes ,indeed.
I say agin, you've got to know the breed.
Well, here's the folks a flockin' to the sale—
Poor Robbins, he is lookin' old and frail,
And his poor wife; you go acrost the way
And fetch her, Hiram, over here to stay
With me, while they're a sellin' out the place—
She feels, I know, as if 'twas some disgrace.

Good gracious, 'Mandy—Mrs. Robbins, look!
Don't set and cry no longer—why, they've took
The auction flag away; the crowd is parted
Afore the sale has more'n half got started!
And who is this a comin' in the gate
With Hiram and your husband? Sure as fate
If it ain't Bertie—there, now, don't take on ;
God don't forsake His own, the cloud is gone;
Here, let 'em in, the sun is shinin' bright,
And smilin' faces is a glorious sight!

Yes, mother, it's our Bertie, hug him well!
He's good as gold—and afterwards I'll tell
The story how he come and stopped the sale,
And paid the mortgage right down on the nail,
And saved our home, God bless our faithful boy,
Who gives our age a new and deeper joy;
God only tried us, wife, to prove our trust,
For no good deed done in His name is lost.

— *J. W. Bengough, Toronto.*



The Old Homestead.

CHILDREN'S AID SOCIETIES.

Important Work They are Doing.—Lack of Funds to Employ Agents the Greatest Drawback.

The Children's Aid Societies of the Province are struggling manfully with a great problem, but the financial support they receive is entirely inadequate. A business without capital must always be a weak and struggling one, and how can societies be expected to do much for neglected children on an income of $150 to $500 per annum? None of the societies, with the exception of Toronto, can afford to remunerate an agent, and the few men who are nobly devoting their time to this work, do so at great personal sacrifice. One society writes: "We have a complete organization for the county, but both the town and county councils have refused a grant; our private subscriptions only amount to about fifty dollars, we cannot afford to employ anyone, and so the work remains undone, and those who have the interest of the children at heart become discouraged." This is the experience of many of the societies, but, fortunately, as the reports given herewith show, some educational work at least can be done without money.

One thing that has troubled me more than anything else is the knowledge of the need that exists for large and more comprehensive work, coupled with the inability to do more than point out that need and perhaps here and there deal with a case that persists in forcing itself upon attention. Child saving work though often commended, is not recognized in a practical way by County Councils or by the great Christian organizations of the community. No money is voted, no men set apart, for an urgent work that cannot be carried on without these two essentials. The legal machinery exists, but the motive power is lacking. In comparison with what might be accomplished, all our efforts so far are feeble and ineffectual.

The expectation was that the innate worthiness of this movement would commend itself to the liberality of municipal councils, but neither sentiment nor the possibility of saving young people from wasted or criminal lives has had much effect on the municipal heart thus far. What the work needs at the present time is is an endowment of five to ten thousand dollars per year to employ agents in the various counties, and until something is done in this direction there cannot be any good advance made in grappling with the problem of child-wreckage. Personally I would like to see these funds come from private sources and voluntary municipal grants rather than by direct Government aid, as the interest taken in the work would thus be much greater.

REPORTS OF SOCIETIES.

The following reports from the various societies will give some idea of the work going on, though they do not pretend to be complete records:

TORONTO.

The Toronto society is in great need of a shelter at the present time, and is appealing to wealthy citizens to help in this laudable undertaking. In a city of this size it is essential to successful work that there should be a properly-equipped building at the disposal of the society. The annual meeting was held in November, at which the following account of the year's progress was presented:

The Board of Management, in presenting this, its Tenth Annual Report, desires to thank all those who have, under God, assisted the Society to carry on its work. The Board indulges the hope that a perusal of this report and an examination of the work done will satisfy its supporters that the Society has been worthy of their confidence and encouragement. The Board regrets to report that the management of the Society has, during the past year, been made the subject of unfavorable public criticism. Examination of the charges made, viz.: carelessness and extravagance, has conclusively shown the criticism to have been the result of opinions founded upon a hasty and superficial glance into the character and necessities of the work which the Society is obliged to undertake. The Board has in its possession declarations and other evidence completely refuting the charges that were publicly made before the Board of Control. The charges were made unexpectedly, and time was necessary to collect the evidence required to disprove them. The Board of Control, under the supposition that the sum of two thousand five hundred dollars would meet the statutory obligation of the city for shelter maintenance, reduced the grant to that sum.

The Board is exceedingly thankful to be able to report that, notwithstanding the reduction in the civic grant, through the kindness and confidence of its many friends and contributors—expressed in many cases by increased subscriptions—the books show a deficit of only a little over $450.00. This is the first deficit in some years, and is accounted for by the above circumstances.

The Board of Management desires to assure the friends of the Society that it has carefully considered every expenditure which it has made, and knows that a comparison with the expense incurred by societies carrying on a similar work in cities as large as Toronto, will demonstrate clearly the economy and good judgment of its management.

The complaints of neglect and children's court cases numbered 1,051 during the past year and involved the welfare of 1,347 children.

The Board of Management would emphasize the fact that the functions of a Children's Aid Society are reformatory and not punitive, and hence its greater fitness for such a work as compared with a police force. In the exercise of these functions the efforts of the Society are in the first instance when cases of neglect and ill-usage of children are brought to its attention, directed to the reformation and elevation of the home.

It has been suggested that the duty of visiting and supervising the homes of neglected children should be delegated to the police, and that in this way expense would be saved. The experience of this Society, however, and of other societies which have had much longer experience, as well as more extended fields of work, does not justify the experiment.

The complaints were chiefly disposed of as follows: By mediation and advice, 164; by warning, 77; by assuming custody of the children, 44; by shelter discipline, 20; by prosecution, 25; and by co-operation of other organizations, 36.

The Children's Court cases numbered 672, and these were made up chiefly of disorderly conduct, 201; theft, 181; trespass, 79; breach of city by-laws, 74; vagrancy and truancy, 60; of these 155 were punished by short confinement or fine, and thirty were sent to reform institutions, the others being discharged with a caution. Only four children were made wards of the Society by order of the Court, and forty were received by surrender. Foster homes were found for 56 children during the year. In ten years foster homes were found for 338 children.

New Shelter Needed.

The Shelter premises are even more unsuitable than they were last year, inasmuch as they are gradually getting into worse repair, neither the Society nor the owners being willing to spend money on the buildings. Some properties in suitable localities have been offered for sale to the Society during the year, and it had been almost decided to ask the Society's friends to help purchase one of them. It was found, however, that the expense of so altering the buildings on these properties as to make them fit for the use of the Society would entail an expenditure nearly equal to two-thirds of the original purchase price, and the Committee appointed to look into the matter decided that such an expenditure would have been unwise.

Financial Statement.

The total receipts amounted to $6,439, the chief items being subscriptions and donations, and $1,627 received from the city. The maintenance of the Shelter cost $2,871, and the salaries of officers $2,024. Toward a new building the sum of $1,301 is on hand

The Board of Management is as follows:—

President: J. K. Macdonald.

Vice-Presidents: Wm. Oldright, M.D., W. Harley Smith, M.D., R. S. Baird, H. R. Frankland.

Treasurer: A. M. Campbell.

Executive: C. P. Smith, Robert Hall, Rev. P. C. Parker, T. Millman, M.D., Rev. E. T. Fox, E. F. Clarke, M.P., C. D. Daniel, James Massie, John Pugsley, John Gowans, Mrs. Wm. Oldright, Mrs. J. J. Follett, Mrs. J. K. Macdonald, Mrs. S. G. Smith, Mrs. James Carlyle, Mrs. C. C. VanNorman, Mrs. James Ryrie, Miss Wardrop, Mrs. Eldridge Stanton, Mrs. John Lillie, Mrs. J. W. Flavelle, Mrs. G. Denholm Burns.

Secretary: J. Stuart Coleman.

Inspector: J. J. Graham.

Hon. Solicitor: W. B. Raymond.

ST. VINCENT DE PAUL SOCIETY.

The following has been supplied by Mr. P. Hynes, agent of the St. Vincent de Paul Children's Aid Society:—

In accordance with your desire, I beg leave to submit for your favorable consideration the following synopsis of the works of the St. Vincent de Paul Children's Aid Society of Toronto for the year ending October 31st, 1901.

This society, in presenting its sixth Annual Report, gratefully acknowledge the many blessings conferred on our good work by Almighty God during the past year.

The general features of the works of the year have been almost a repetition of past years, but the number of children brought to the notice of the Society has been smaller, and a great change for the better is observable as to the nature of the offences with which they are now, and were in the past years, charged.

The more serious charges of theft, arson and vagrancy, are becoming less frequent every year, the chief offences now being trespass, disorderly conduct, truancy and throwing dangerous missiles on the public streets, which do not call for severe punishment.

The Board of Management continues to exercise the strictest economy consistent with the welfare and comfort of the children in their custody, utilizing our benevolent institutions as free office and shelters, thus saving all available funds for the maintenance of the children, except a small salary for the Agent, who is the only paid officer.

The Agent's report shows that during the year 226 cases were brought to the notice of the Society, affecting the interests of 321 children; of these cases 119 were from the Children's Court, and 107 were private cases reported to the office.

His Worship, the Police Magistrate, disposed of the Children's Court cases as follows :

Made wards of our Society	11
Committed to St. John's Industrial School	7
Committed to St. Mary's Industrial School	4
Fined	15
Discharged	8
Withdrawn	2
Discharged on suspended sentence	67
Penetanguishene Reformatory	1
Good Shepherd's Home	4
Total	119

This gives a grand total of 1,526 cases, affecting the interest of 2,556 children who have had the best consideration and assistance of this Society during six years it has been engaged in child-saving work, which should be a strong incentive to all the members to redouble their efforts in the future.

The private cases were vigorously followed up by frequent visits to the parties complained of, by giving temporary relief to some, good advice to all, and when extreme necessity compelled, by bringing the obdurate offenders before the Court, and applying for the guardianship of their children.

This, the extreme course, is never resorted to till all other means have failed for the protection of the children, the Advisory Board being so strongly in favor of parental control and guardianship when possible.

It is only fair to say that much of the evil doings of the children is easily traceable to parental defects, chiefly the drink habit, which seems to be the direct cause of three-fourths of all the misery we have to contend with.

Wards of the Society.—During the year 11 children were made wards of the Society by the Court, and 6 by private transfer of guardianship, making a grand total of 72 wards received up to date, almost all of whom have been placed in good foster homes, and of whom we receive most satisfactory reports through the Superintendent, J. J. Kelso, Esq., and Mr. William O'Connor. These figures are small, but we submit that this is the natural consequence following the successful preventive and amendment work of this Society, which renders it less necessary to take the children from their natural protectors.

Special Work—Owing to the low age limit (14 years) of admittance for young girls to the Industrial School, many of them over that age have to be sent to the Mercer Refuge, or gaol; our Society, however, with consent of the Court, provided for the less guilty ones, by placing them with the Sisters of the Good Shepherd, for terms varying from three to twelve months for discipline, wtih excellent results.

Financial.—We gratefully acknowledge the generous grant of $600 from the City, which, duplicated by members' fees, donations, bequests, etc., has enabled us to meet all pressing calls made upon the Society.

Acknowledgement.—It is with real pleasure that we have to announce the harmonious working of this Society with officials of other organizations, and to freely acknowledge with many thanks our indebtedness to His Worship, the Police Magistrate, and Court Officials, the City Crown Attorney, the Police Department, The Children's Aid Society, and the Provincial Superintendent, J. J. Kelso, for their cordial support, which has enabled this Society to so fully protect our unfortunate little ones.

The Board of Management of the Society is as follows :—

Patron : His Grace, the Most Rev. Denis O'Connor, D.D., Archbishop of Toronto.
President : Remy Elmsley.
Vice-Presidents : Eugene O'Keefe, Matthew O'Connor, Thomas Long, M. J. Haney.
Treasurer : Daniel Miller.
Secretaries : Alex. Macdonell and W. T. Kernahan.
Assistant Secretary and Agent : P. Hynes.
Advisory Board : The President, R. Elmsley, Revd. Francis Ryan, Revd. Dr. Treacy, M. J. Haney, Hugh T. Kelly, M. O'Connor, P. Hynes, Secretary.
Hon. Solicitor : Hugh T. Kelly.
Hon. Auditor : W. T. Kernahan.
Hon. Physician : Matthew Wallace, M.D.
Committee : A. Cottam, E. Stubbs, Thomas Mulvey, L. J. Cosgrave, Thomas Winterberry, L. V. McBrady, H. T. Kelly, John Rodgers and J. F. White. Mrs. Elmsley, Mrs. Madden, Mrs. Falconbridge, Mrs. Hynes, Mrs. Trowman, Miss Foy, Miss Walsh, Miss Cooper, Miss Shepherd and Miss Macdonell.

Boys Keep the Home Lively.

Addendum.—We have had considerable trouble with parents who desire to regain the custody of their children after they have been made wards of our Society, and even after they have been adopted out for three or four years bring the matter before the Courts in some cases. To avoid much of this trouble in future, and in order to secure foster parents and guardians in the possession of their wards, we would suggest the desirability of amending the Act, so that all the Societies would have to keep all their wards for a reasonable time for discipline before giving them out for adoption, and to give the parents that much time to prove their claim for the return of their children, after which time no appeal should be entertained, except to the Lieutenant-Governor in Council. Respectfully submitted, T. Hynes, Assistant Secretary and Agent.

OWEN SOUND.

One of the most thoroughly useful and beneficent organizations in the Province to-day is the Children's Aid Society of Owen Sound and the County of Grey, and the reason for this is that the Rev. James Lediard is the executive officer, supported by a loyal Board of Management. He has devoted himself unsparingly to the cause of the children, and it would be impossible to overpraise him in this connection. The annual meeting of the Society was held on Friday evening, November 22nd, 1901, and the attendance was of a very representative character. Among those present might be mentioned: Judge Creasor, Ald. R. B. Miller, Principal Jenkins of the Collegiate, Rev. W. H. Cline, T. A. Brough, John Frost, Crown Attorney Armstrong, Mr. Lediard, etc.

The meeting of the Board of Management was held at an earlier hour, and the officers of the society, with the executive, were all re-elected, with the addition of Rev. W. H. Cline as one of the vice-presidents.

The President, Mr. John Armstrong, took the chair at eight o'clock, and briefly addressed the meeting, calling attention to the valuable character of the child-saving work done in Ontario under the Children's Protection Act by the various Children's Aid Societies, and recalling the statement made a year ago by Mr. J. J. Kelso, the provincial superintendent, that the Owen Sound society was one of the foremost societies in the Province. He also spoke of the large practical interest taken in the work by the people of Owen Sound, and the readiness and liberality with which they contributed year by year to its support.

Mr. A. E. Trout read the treasurer's report, which showed a substantial balance to begin the work of the next year.

Mr. Lediard, the society's agent, then presented a very interesting report, as follows:

Mr. Lediard's Report.

Mr. President, Board of Management, and Friends of the Neglected Children:—

I have much pleasure in presenting you the Seventh Annual Report of the Children's Aid Society, with its record of work for the year just closed.

The child of seven years ago has grown into a sturdy youth, and still claims your interest and your help. The experimental stage has long been past, and that the Society has well justified its existence you will all, I am sure, agree.

While this is true, it is also true, that the same vice and crime and parental neglect and moral wrong towards children still exists; and consequently the same juvenile depravity and waywardness continue to prevail.

To what extent this Society's operations have succeeded in stemming this evil tide, and to what extent they have arrested the downward course of the children with whom they have dealt, cannot very easily be tabulated; but your agent can say from personal intercourse with the children that he is hopeful that many have been so greatly helped by your kind efforts on their behalf that there is every probability of their becoming useful men and women.

Heredity Versus Environment.

If we can thus succeed in tiding our wards over the period of greatest danger to them, we shall have done a greater work than we can estimate. I am sorry to find in my work not a few who hold tenaciously to the belief that no matter what we may do for these unfortunate children, they are born with such hereditary taint and such prediliction to vice and crime, that no amount of training will eradicate it, and that no matter how promising the child may seem to be, it will sooner or later return to the condition from which it was taken, and lapse again into the vice and crime and wantonness in which it was born and reared.

Meeting with this so frequently, I have been led to observe closely some of our children whose parents and homes were of the most deplorable character, and whose family record has been particularly bad, both mentally and morally, and the conviction is strengthening in my mind that heredity tells for much less, and environment for much more, than we have been inclined to think; and that when children are removed when quite young from their evil surroundings and dissolute parents, it is not at all difficult to efface these evil impressions. It is astonishing how rapidly, under good training, the child will grow away from the evil past, and how readily it will reach out to the better future.

Rev. James Lediard.

Much also which seems to indicate dullness of intellect, a very common condition, is, after all, not lack of ability, but lack of teaching and opportunity, and the seemingly dull child becomes bright and stands well with their fellows in school and elsewhere.

I could illustrate this in the case of half a dozen of our own wards, who have so changed that I can scarcely believe them to be the dull, apathetic children I took from hovels a few years ago.

Now, while this is the case, our duty is clear. Just so long as there are dissolute and depraved parents, so long will there be neglected and ill-treated children, and, as a consequence a need for the wise and energetic efforts of this Society. I have no hesitation in saying, that as the result of your interest and help this society has done a good work in the past, and I am glad to know that the Provincial Superintendent places it in the front rank of Ontario's child-saving agencies.

Variety of Interests Represented.

The year's actual work has been, I think I may say ,a successful one, and a busy one for your agent. As usual, it has been full of variety, and the calls on your agent for advice, interference, or enquiry. have averaged nearly one per day for the 365 days of the past year.

"My baby needs a home, can you help me?" "My boys won't go to school, what shall I do?" "My husband has run away ,what shall I do with the children?" said one, while no less than three husbands came to say that their wives had left them, carrying the children with them, in each case charging the wives with immorality. And so the questions go on. To this, of course, is to be added the many enquiries for children for adoption, and my own enquiries as to the character and fitness of the applicants. To this add the adjustment of the many little difficulties that arise between the children and their foster parents; the response to children's letters from all parts of the field, and the investigation of complaints as to the ill-treatment of children who are not wards of the society, and you will have a fair idea of the varied work which falls to my lot.

I have briefly instanced this to show you that the Society is well known, and that the fact of their being an agent to go to in the many difficulties surrounding child life is both understood and appreciated.

Work Done by the Society.

I now call your attention to a few figures, which will help you to understand the present work of the society. Your agent has attended the police court twelve times through the year, in connection with children's cases. He has interfered on behalf of seventy-five children during the year. He has made visits to thirty homes for the purpose of warning or counselling the parents, or enquiring into the condition of children, where he had reason to fear they were not properly cared for. I have visited about 75 children in foster homes, and find them on the whole very satisfactory. Only three children have been committed to us as wards this year. The number would probably have been increased by four more, but the mother, a very dissolute woman, hastily removed them to another county, and when the case was called in the police court there was nothing to be done but adjourn it. It was a good thing for this county, relieving it of one of its worst families, but it was bad for the children.

The three children committed to the society by the court were placed so quickly in approved foster homes that the magistrate's order was never drawn on, and so no expense has been put on the county this year.

Our shelter during the year proved a home for 31 children for longer or shorter periods. It is now situated at the corner of Bay and Russell streets, and the children are cared for by Mrs. D. Campbell. I have much pleasure in saying that never in the history of our work have our children been so well cared for and taught, or surrounded by influences so helpful. Personally, I am greatly rejoiced at this, and I am sure you will be so too. For the time spent by a child in the shelter ought always to be a time of training and preparation for his future home. We are also, by your generosity, enabled to send our children out better clad than before, and this is no small matter, for respectable clothing tells for much in the up-bringing of a child. Death has taken two of our wards during the year. One in the shelter and one in a good foster home, where it received the best of care and medical attention. This makes three losses to our family by death in the seven years of our work.

This Society has now nearly sixty wards who have been committed to its care by the courts, fifty-seven of whom are still living, there have passed out of our care by reason of age, and two are in the asylum for feeble minded, all the others have been visited this summer, and I am pleased to report that almost all are satisfactorily placed and making fair progress at school, and are beloved in their homes.

Typical Cases of Neglect.

That you may see something of the character of the work done by your agent, allow me to give you a brief history of one or two cases by way of illustration. In the early part of the year my attention was called to a family living in great poverty and vice. The father, a head of the household, living in sin with his wife's daughter, two other grown-up girls and four small children made up the household. They occupied three small rooms, remarkable in their filthiness and barrenness; the family owned but two poor beds for the whole household. On my taking steps to the removal of the children, on the grounds of the immorality of the father, he left, taking the girl with him. The place of the two absent members of the family was taken by two male boarders, and the surroundings were not at all improved by the change. I brought the case into court, and for a time there was an improvement, but again the family fell back into the old condition. I got the children clothed and sent to school for a time, but it was all no use, and again I brought the case before the magistrate, only to find at the last hour that the children had been removed in the night to an adjoining county, it being much easier to move than to mend their ways.

A second case of interest was that of a young girl of eleven, whose mother had been dead less than two years. The child, being friendless, was handed over to a neighbor, by whom she was treated with a good deal of cruelty, her body being bruised, and one arm from elbow to shoulder was quite black, not a vestige of the natural color being visible. She was a delicate child, and of very meek and sweet disposition, making such treatment all the harder to bear. She was committed to the Society by the police magistrate, and is now in a foster home, and proving herself to be one of our very best children, and without a single trace of the vices with which she was charged as a reason for these severe and cruel beatings. A letter reached me the other day, in which the writer says M. is very happy, and has been going to school for some weeks; she is a good deal stronger and we like her much; she is anxious to stay and make her home with us.

Another case calling for attention was that of a young girl of six years, who was given when a babe by some relatives to a poor family. She had been so sadly neglected of late that I felt it my duty to interfere. Her body was covered with vermin and very dirty; she was constantly on the street, and was fast falling into very bad habits. She was committed to the Society's care, and is now in a home of comfort and cleanliness.

I will mention one more case. A bright and attractive child, twice orphaned, first by the death of her mother while she was an infant, and after some years spent in a happy foster home she was a second time orphaned. In her next home she was treated with undue severity and with no affection. Your society secured the guardianship, and now she is in a kind and cultured home, where she has every advantage, is making satisfactory progress. In connection with these and similar cases, your agent travelled many miles, investigated closely the facts, had recourse to the law if necessary, secured guardianship, and finally placed these children in approved foster homes.

Five applications have come to me during the year to interfere in behalf of children whose homes have been broken up by the alleged unfaithfulness of wives. The children being generally with the mothers, whom the husbands accused of immoral conduct and neglect of the children. These investigations are always of a painful nature, and very generally disclose the worthlessness of both the parents. By counsel, warning, and threatening, and much looking after, I am generally able to secure fairly good treatment for the children, but they may yet come into the Society's care. I have also frequently visited several very dissolute households in this town, where I fear the children are exposed to very evil influences. I have warned and entreated the mothers to stop their lives of sin for their children's sake, but I fear it has had but little effect, while the difficulty of proving the disorderly character of these houses is so great that I have been unable so far to remove them.

Of street begging, there is very little by children, only two cases coming under my notice, and both by children of an adjoining municipality. This leads me to say that I

hope the people of this town will absolutely refuse to give to children who beg at the door. Surely you can find some wiser way to help the needy than to encourage and ruin the unfortunate child who is sent out by worthless parents to beg.

Tobacco and Truancy.

The evil of cigarette smoking by boys is as great as ever, I regret to say. I have only secured one conviction this year, and that not for selling, but for giving. The craft on the part of young boys is appalling, and is as great a moral evil as the use of the filthy weed is a physical evil. They lie about this vice as they would about no other. I fear nothing but a license fee high enough to be prohibitory, or, better still, the entire prohibition of them in the country will avail to stem this evil. Parents as a rule know little about this, and are slow to believe that their boy smokes. I wish I could get all fathers to see that as long as they indulge in tobacco, they can give no very good reason why their boys should not do so too. Your agent has also been called upon to deal with several cases of incorrigible boys at the complaint of parents or neighbors, who by some means have lost control of them. I have not been able to do much in such cases, sometimes by threatening getting such boys to school or work as the case may be, but my hold on them is not strong.

This leads me to refer again to truancy. I am astonished at the number of boys of school age whom I see constantly on the street, and this, as you all know, is invariably

the beginning of a downward course. It is a matter that should be sharply looked after by a proper officer, and pressure brought to bear on the careless or incompetent parent. For our truant boys will bring us a harvest of trouble yet. It seems to me that a truant officer is a need in a place that is almost a city. My observation also leads me to say that drinking amongst the boys is on the increase, and the bad habit of sending children for beer by parents is not known. I am not sure but some parents may be in ignorance of the law regarding this matter, and at my request the papers of the town have very kindly published some extracts from the statutes of Ontario regarding this and similar matters. I have much pleasure in referring again to the kindness and help I receive in my work from our worthy police magistrate, George Spencer, Esq., whose time and experience is always at my disposal, not grudgingly, but so cheerfully given that it is a pleasure to ask help from him, thus making what would be a painful and difficult part of my work as easy and pleasant as possible. My thanks are also due to Chief McAuley and Constables Herron and Clark for cheerful and ready help at all times. The town press is also a very helpful auxiliary, space being readily given to any items likely to aid me in my duties, and on behalf of this society I return my hearty thanks.

The Society has received increased help this year from children, which I deem worthy of a place in this report. The Children's Self-Denial Society, under the Presidency of Miss Effie Little ,has steadily kept up its monthly contributions, contributing between forty and fifty dollars. during the two and a half years of its existence.

In addition to this no less than five concerts have been given by children during the year, one by Miss Dobie's class in the Beech street school, a second one by a number of young people in Chatsworth, who sent a handsome donation through John McDonald, Esq., and three recently by children in Owen Sound, the various sums reaching me through Miss Myrtle Wright, Miss Plant, and Miss Biggar respectively.

The Owen Sound Retail Grocers' Association also sent a donation of flour, etc., valued at $4.30, and two barrels of biscuits from James McLauchlin.

The thanks of the Society are also due to our anonymous friend, H. R. of Brookholm, for a yearly contribution of $20, and to Miss Julyan for the same amount, and to Mr. H. R. Miller of Hanover, not only for a personal generous donation, given annually but for his interest in securing a liberal contribution from friends in Hanover. Mrs. John Cleland of Meaford is another to whom our thanks are due for a like service in that town, also to Mr. J. C. Ryan and a host of other friends who regularly support this work. Thanks are also due to the Town Council for their grant of $35; and, lastly, the Society desires to return its thanks to the County Council for its generous grant of $100, and a promise of an additional $10 for every conviction in cigarettes, and for the lively interest they take in this work, and for the publicity they give it by kindly placing your agent's reports in their printed proceedings.

Trusting the Society may retain its friends and enlarge its usefulness in this great work of child saving, I am, respectfully yours, THE AGENT.

Financial Statement.

The report of the Treasurer, Mr. C. H. Moore, gave the following information. At the beginning of the year there was $281 in the treasury. $100 was received from the County Council, while subscriptions amounted to $215 ,making a total income of $600. Of this sum $90 was expended for board of children, and $260 was given to Mr. Lediard in recognition of services, leaving a balance on hand of $234.43.

Words of Commendation.

Mr. J. W. Frost, in moving the adoption of the report, said that few men were so well adapted for the work as Rev. Mr. Lediard. He possessed two very essential qualifications, love for the work, and enthusiasm for it, and it was little wonder that Mr. Kelso had referred to the Grey County Society as one of the most successful in the Province. Dr. Johnson had once said that a Scotchman was good if caught young, which was one way of expressing the philosophy that the best time to secure a child was during the impressionable years of youth.

Mr. W. H. Jenkins, B.A., in seconding the report, said that it was encouraging to learn that environment counted for more than heredity, else there would be no use in the society continuing in its work.

Rev. W. H. Cline, M.A., expressed his sympathy with the work, and was glad to know that the citizens took such an interest in the movement. He pointed out that there were patriotic reasons, personal reasons, moral, humane, and divine reasons why the children should be assisted. They had Christ's blessing upon them.

Judge Creasor, after referring in complimentary terms to the splendid work of Rev. Mr. Lediard, said that it was highly desirable that the children should be placed in healthy moral surroundings. He deplored the fact that truancy was a leading evil, and advocated that strong influence be brought to bear with the Town Council to appoint a regular truant officer. The police were unable to look after the truants properly, for their duties were multifarious.

The most successful meeting in the history of the society, from the standpoint of the work accompilshed during the year, concluded by the singing of the doxology.

The officers are:

President: Mr. John Armstrong.
Treasurer: Mr. Sheriff Moore.
Secretary: Mr. A. E. Trout.
Executive Officer: Rev. James Lediard.
Matron of Shelter: Mrs. D. Campbell.

HAMILTON.

The annual meeting of the Children's Aid Society of Hamilton was held on the evening of May 28th, 1901, Colonel Moore occupying the chair. The Directors' Report, read by Mr. William Hunter, gives the following information :—

Thirteen girls and ten boys were in foster homes during the year. Two boys were removed from their foster homes on account of the foster parents neglecting to carry out the agreement made with the society. The boys were subsequently placed in other good homes. One girl, whose foster parents had removed to the United States, was brought back by Secretary Hunter. One boy and two girls were returned to the society on account of the foster mother of the boy being very ill, and in reference to the girls, the foster mother had died. All were placed in good homes. The boys were transferred from the Boys' Home to be placed in homes by the society. Fifty-four applications for children were made during the year. Seven complaints were received of neglect of children by drunken parents. Two children were placed in St. Joseph's Convent, their father having signed papers for their maintenance. Quite a number of parents were served with the usual warning notice forbidding them sending the children out to beg, and so far these warnings have had good results. There are nine boys in the Boys' Home; two girls in the Girls' Home, and six girls in St. Joseph's Convent. All these are for adoption. Since the beginning of 1901, three cases were brought before Magistrate.

A special effort was made about a month ago to secure additional members and thus obtain more moral and material support. The result was very discouraging. Only 44 names have been added to the roll.

The thanks of the society were tendered to W. S. McBrayne and W. M. McClemont for their gratuitous services as honorary solicitors, and also to Dr. O'Reilly for medical aid.

Mrs. Urquhart gave an interesting report on the progress being made by children in their foster homes, and Mr. W. H. Wardrope moved a vote of thanks to the officers.

Evils of Baby-Farming.

Dr. O'Reilly strongly advocated the licensing of baby farms and maternity boarding houses. He referred to the fact that the matter was brought up a couple of years ago and that he addressed the Board of Health with a view to having these

places licensed. He referred to the horrors of the baby farms, stating that opiates form the principal diet of the inmates, and that the unfortunate babies were either starved

or drugged until finally they occupied nameless graves in the cemetery. In the doctor's opinion something should be done at once towards licensing baby farms, of which there are several in the city, and a local inspector should be appointed, whose duty it would be to see that the children are properly clothed, fed, and cared for. He further stated that when the Children's Aid Society came across children who are housed in baby farms they are generally stamped with the devil's die of three d's—dirt, drugs and death, and seldom live longer than one month. He considered the Children's Aid Society the proper institution to take the matter up.

J. J. Kelso, Toronto, Provincial Superintendent of Children's Aid Societies, then spoke on the work being done by the Society at large. His talk was illustrated by a number of slides showing what the children looked like when they first came under the notice of the officers of the society and the great improvement in their appearance after being under the Society's care for a short time. Referring to the remarks of Dr. O'Reilly he heartily approved of them, being of the opinion that all such institutions should be registered and regularly inspected. He urged that every effort be put forth to prevent children from going out begging, as this was the beginning of a vagrant's life and the cause of much wretchedness . The newsboy question was one of the hardest to deal with, and he thought all newsboys should be under some control and their education looked after. Mr. Kelso is a strong believer in the ties of blood, and stated that before a child is placed with foster parents every effort should be put forth to try and find a respectable relative who is willing to look after it. The system employed by the society in bringing up the children is to exercise love and kindness rather than punish them when they do not do what is right. In his work he finds that liquor is the greatest enemy of children, as parents will often sell the children's clothing, or send them out to beg for the purpose of getting money to spend on strong drink.

At the conclusion of his address Mr. Kelso was tendered a hearty vote of thanks, which was moved by Rev. Canon Forneret and seconded by Dr. O'Reilly.

Officers.

The following were then elected officers :

President, Adam Brown.

Vice-Presidents, Lieut.-Col. Moore, W. H. Wardrope, Lieut.-Col. McLaren and P. D. Crerar.

Agent and Secretary, William Hunter.

Treasurer, J. M. Burns.

Executive Committee, Mayor Hendrie, George Rutherford, Hon. J. M. Gibson, Mesdames Evans, Urquhart, Lucas, Beasley, Gibson, Zimmerman, Levy, Malloch and Barker, and Misses Lumsden, Duff and McGiverin.

Visiting Committee, John Ronan, Mesdames Urquhart, Evans, Beasley, Malloch and P. Ronan.

Honorary Solicitors, W. S. McBrayne ,W. M. McClemont and George Lynch-Staunton.

Supplementary Report.

Following is a report of the Societies work from April to December, 1901 :

Five business meetings have been held, 13 cases of neglected and dependent children were dealt with, five of whom are yet in the possession of the Society. One boy was handed over to the Society by the Police Magistrate for five years. A woman with six small children, and who kept a disorderly house during the hours that her husband was at work, was fined $50 by the Police Magistrate. Two boys and one girl who ran away from their foster homes were found and placed out again. One boy removed from his foster home because he was ill-treated; three girls were removed on account of the agreement made not being properly carried out. Three girls returned on the hands of the Society, as they did not give satisfaction in the foster homes. All these have since been placed in homes again.

During the period since the last annual meeting we have had 23 applications for children.

W. Hunter, Secretary.

An Appeal.

In a special report to the Society, Mrs. Urquhart, one of the directors, makes the following strong appeal on behalf of neglected children :

"It is difficult to make citizens, who are not interested in the children, study the question enough to see the large saving to the country, to their own cities, the Children's Aid Society means. The more children rescued the less need for police, jails, poorhouses, charitable institutions and maternity wards in our hospitals. This is only referring to the economy, but it would still be our duty, even if it cost the Government as much as our asylums do, for surely we are as much bound to care for the half-starved, neglected and abused little ones, who are as helpless in themselves, as the poor lunatics. Who would stand by and see a child, half naked and starved, being abused by drunken and dissolute parents, without giving help? Yet how many go about with no interest as to what is happening in our city! 'Tis true, they appear very unattractive little specimens of humanity in their dirty rags and dirty, pinched faces, but take them from bad surroundings, gvie them food, fresh air, clean clothes, with plenty of soap and water, and in a week you would hardly believe your own eyes, the difference being so great."

OTTAWA.

Good progress has been made during the past year by the Children's Aid Society of Ottawa, and this organization is again in the front rank for the general excellence of its work. The Executive Officer, Mr. John Keane, is one of the best officials in the work, and enjoys the entire confidence of his Board. The eighth annual meeting was held in the City Hall on October 10, 1901, when very satisfactory reports were submitted by the officers. Following is the report of the directors :

Your Committee has the honor herewith to present the Eighth Annual Report of your Society.

The Children's Aid Society aims to secure justice for every child within its jurisdiction, to prevent as far as may be cruelty or neglect, to encourage a sense of parental responsibility, to provide homes rather than institutions for homeless or dependent children by urging upon good people the duty and privilege of taking into their homes and hearts a forlorn child and training him or her to a life of usefulness, and thus to be a benefit and blessing instead of a burden to the community.

We also lift children by the strong arm of the law from unwholesome and pernicious surroundings, and give them an opportunity to develop into useful citizens.

In carrying out the above objects the Society stands towards homeless, neglected and destitute children as their friend and protector. It finds homes for them in intelligent Christian families, placing them there wisely, and with the least possible delay. It endeavours to supervise each placement with discretion in order, as far as possible, to guard against abuse or neglect.

It enables persons to adopt without dread of interference a child that may become a blessing to the household.

It seeks to comfort parents living in fear of leaving their children penniless or homeless.

We believe that for every homeless or neglected child there is somewhere available a good home where the better instincts of the child may be fostered and developed in congenial surroundings without any expense to the community.

Before seeking the guardianship of such children every effort is made to prevail upon parents to properly discharge those most natural and sacred obligations which their position imposes on them.

One part of the Society's work is to preserve family home life by encouraging, reasoning with, and, if need be, warning those who would shirk their responsibility.

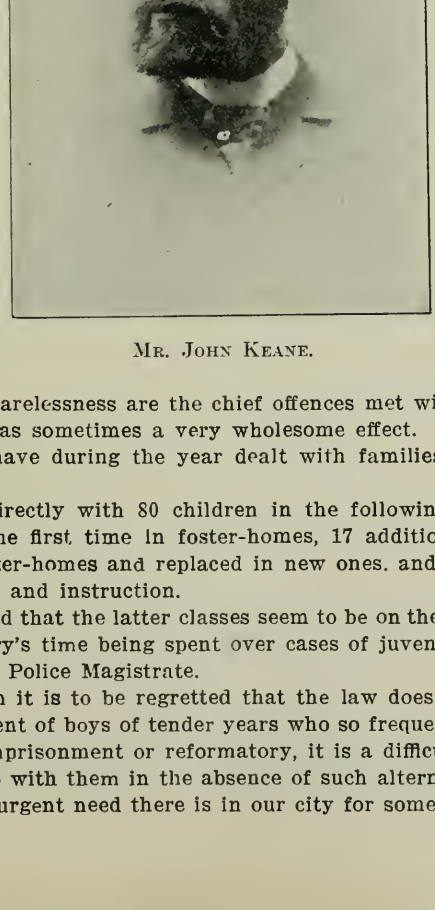
No investment gives a better return on the capital put out than work among chil-

dren. It will pay any community many times over to rescue and protect its neglected and outcast children, assisting them to become self-supporting and self-respecting rather than to provide reformatories, prisons, asylums and other institutions at immense cost.

Few people realize that nearly all confirmed criminals and paupers are made such when young. The great majority of criminals are the victims of conditions and circumstances in their early life, over which they had little or no control. It is to help the young to a better life and to protect society from the increase of crime and pauperism that the Children's Protection Act of Ontario was enacted.

A very serious and stern fact is, that the criminal and dependent classes cost the people of Ontario nearly one-third of the public revenue. A moment's reflection on this statement shows how urgent is the necessity for energetic and effective work amongst the neglected children.

Our Society never, except in extreme cases, removes the child from its natural guardians.



Mr. John Keane.

Drunkenness and carelessness are the chief offences met with, and a visit from the officers of the Society has sometimes a very wholesome effect.

In this way we have during the year dealt with families probably affecting the interest of 150 children.

We have dealt directly with 80 children in the following manner:—40 children have been placed for the first time in foster-homes, 17 additional ones have been removed from former foster-homes and replaced in new ones. and 23 have been placed in institutions for training and instruction.

It is to be regretted that the latter classes seem to be on the increase. a considerable portion of your Secretary's time being spent over cases of juvenile offenders brought up before His Worship the Police Magistrate.

In this connection it is to be regretted that the law does not make provision for the summary chastisement of boys of tender years who so frequently figure in the courts. Their age precluding imprisonment or reformatory, it is a difficult and perplexing problem to know what to do with them in the absence of such alternative as suggested. We may also point out the urgent need there is in our city for some suitable place of deten-

tion for young boys, and sometimes girls, who are taken in charge by the police for some offence. No place is now available except the police cells, where they are more or less apt to come in contact with hardened offenders. The police officers do all they can to mitigate as far as may be this unhappy state of affairs, but with the accommodation at their disposal they can naturally do but little. In July last your Secretary addressed a communication to the Board of Police Commissioners on this subject, and the same was forwarded by them to the City Council, with a recommendation that some plan be provided by the city for the detention of juvenile offenders.

We have at present:—In the Victoria Industrial School, Mimico, six boys; in St. John's Industrial School, Toronto, east, four boys; in the Industrial Refuge for girls, Toronto, five girls, one other having recently been discharged; in Penetang Reformatory, three boys; in Orillia Asylum for Imbeciles ,five young persons; in the Institution for the Blind, Brantford, one boy; in the Institution for the Deaf and Dumb, Belleville, one girl; in the Good Shepherds, four girls, one other having escaped during the year. In the other homes we have in the aggregate 18 children, seven of whom are under surveillance, but not committed outright to the care of the Society.

No one not thoroughly acquainted with the Society's operations can estimate the labor, care and anxiety involved in carrying on the work, the admixture of firmness and tact and the delicacy and persuasion required to adequately supervise the work, even after the children are finally placed in foster-homes.

Your Secretary managed to visit quite a number of homes during the year, and in nearly all cases the children were doing well, and the people with whom they were placed were well pleased with them. Copious reports of special visits to the foster homes were made by Mrs .Harvie and Mr. O'Connor, the Provincial Visitors, and almost all of them were also of a favorable character.

We have now 130 children under supervision in foster-homes and 20 under semi-surveillance, which, with those in institutions and still in asylums and orphanages, makes a grand total of 183 children at present under our care. In addition 10 have withdrawn from the Society and five have died.

Since the establishment of the Society in Ottawa 217 children in all have been brought directly under its care.

The finances have not been satisfactory, the personal subscriptions showing a falling off of $58, as compared with that of last year.

A comparison of reports shows that our Society does more for less money than any other similar body in Ontario.

We have to tender our sincere thanks to the friends who have subscribed to our funds, to the Honorary Solicitors for their services, to the Police Magistrate and Police authorities for their valuable co-operation and advice, to the authorities, matrons, and sisters of the various orphanages for aid and advice, particularly in assisting us to obtain foster-homes for our children; and to the press for their valuable and kindly notices of our meetings and their sympathetic references to our work. All of which is respectfully submitted. W. L. Scott, President; John Keane, Secretary.

Treasurer's Statement

Mr. J. R. Armstrong, the Honorary Treasurer, reported as follows:—

Receipts:—Balance at last annual meeting, $231.17; cash on hand, $2.00; Personal subscriptions, $158.35; corporation grant, $375.00; refunds, $3.50; bank interest, $5.48. Total, $775.50.

Expenditure:—Salary Secretary and agent (12 months), $270.08; services in office, $130.00; constable (special service), $35.20; miscellaneous, livery, railway fares, cab hire, outfits for children, etc., $166.54; printing annual reports, $35.00: James Hope & Son (stationery), $47.95; balance, $90.37. Total, $775.50.

Officers Elected.

President—Mr. W. L. Scott.

Vice-Presidents—Lady Ritchie, Rev. Canon Pollard, Mrs. Lamothe, Rev. Father Whelan, Mrs. Gwynne, Mr. John Gorman.

Members of Council—Ven. Archdeacon Bogert, Mrs. Bond, Mr. H .Demers, Mrs. J. Edgar, Mr. W. W. Edgar, Mr. J. P. Featherston, Col. Irwin, C.M.G.; Mrs. W. A. Leggo, Mr. George O'Keefe, Mrs. A. Robertson, Miss J. Seymour, Mr. Sheriff Sweetland, Mr. E. P. Stanton, Ald. Taggart, Mr. George Washington, Mr. L. N. Fortier, Mrs. Asa Gordon, Mrs. Rheaume, Mr. P. Martial Cote, Mr. D. Campbell Scott.

It was agreed that the election of the remaining members of the Council be delegated to the Council Itself.

Representatives of Institutions:—Protestant Orphan's Home—Mrs. Thorburn, Mrs. H. K. Egan; St. Patrick's Asylum—Mr. Wm. Kearns, Mr. James O'Connor; St. Joseph's Home—Mrs. Bauset.

Honorary Treasurer—Mr. John R. Armstrong.

Secretary—Mr. John Keane.

Honorary Solicitors—Mr. Chas. Murphy, Mr. A. J. Forward, Mr. D. J. McDougal, Mr. J. U. Vincent.

Auditors—Mr. Wm. Kearns, Mr. W. F. Boardman.

LONDON.

The eighth annual meeting of the Children's Aid Society of London and Middlesex County was held in the City Hall on the evening of November 21st, 1901. The reports presented were very satisfactory, and altogether the meeting was a most encouraging one. The report of the Secretary and Agent, J. Sanders, was as follows:—

Report of Secretary and Agent.

To the Board of Directors and members of the London Children's Aid Society:

Ladies and Gentlemen,—During the year just closed I have found satisfaction in the reflection that the value of the Society's work in the community has been fully demonstrated, that it is no longer experimental. The transitory stage has been passed, and the society is now one of the forces recognized as necessary in our complicated civilization—as having a special work to do. A work which can only be done by calling into operation the authority with which under the law the Society is invested. It is this exceptional statutory power which makes the Society's work peculiar to itself, impossible of being done otherwise. It follows that where such exceptional authority is conferred on and put into force by the officers of the Children's Aid Society that the greatest care should be taken that no undue exercise of that authority should be practiced. The Society having proved itself a necessity, is now, I feel, being measured along the latter lines. The past year's record is proof that the interests and wishes of parents have been respected, no single case of friction having occurred, although I have felt it my duty within that time to remove children from beyond the control of vicious or criminal parents, or from undesirable surroundings, in quite a number of cases.

In one of these where the mother was living in conditions that necessitated the interference of the City Medical Health Officer ,and the adoption of drastic measures along the line of his authority, I took the children to the Shelter, where they were kept long enough to rehabilitate them. Meanwhile I made trems with relatives of the mother, looking to their permanent maintenance, and there are now two of them with that relative in a distant part of the Province and promising well. The home in London from which they were taken was reported by the Health Officer as a pestilence, and it was impossible to conceive that children could grow up and become respectable members of Society under the conditions found to exist. At the same time, when the children had experienced the care and attention of the Society's Shelter for a few weeks they could readily have been found desirable homes. But the claims of relatives were recognized as paramount, and I was glad to recommend that these have possession of the children on

furnishing reasonable evidence of their being able to maintain them. The children are still under the guardianship of the Society, and are periodically visited by one of the Provincial Visitor. They were made over to the Society by the Police Magistrate, after a careful investigation of the facts by him.

Another case arising within the year, and which will illustrate the deliberation exercised in the disposal of children whose condition justifies interference ,was that of a family living in the county, whose orgies were a constant menace to the peace of their neighbors. The parents had been before a magistrate a year previously for disturbing the peace, but were let go on promises of amendment. The old habits revived after a time, and feeling that the futures of the children were jeopardized, I took them into the Society's Shelter. Though now taken out of the Shelter by kind friends desirous of brightening their outlook, they will not be permanently given over pending the parents' furnishing evidence of improvement. The return of the children to them has been made contingent on their showing a capacity to properly rear them. In this case both parents are quite able to work, and plenty opportunities offer in the neighborhood in which they

Mr. Joseph Sanders.

reside. If the future of their children can be made an inspiration to these parents the Society's efforts will be amply rewarded. And if ,as is possible, the efforts to awaken in the parents a sense of their responsibility fails of accomplishment, the children are saved the degradation which follows parental misconduct. I have outlined these cases as being fairly illustrative of the methods and system on which the many cases arising within the year have been dealt with.

In June last I was informed of a case of ill-treatment of a boy in West Nissouri. The lad was an English orphan, placed with the people with whom he then was by an old country Society. My investigation of the case justified my instituting proceedings before a magistrate, and at the trial it was made abundantly clear that the boy was brutally treated. At the final disposition of the case before his Honor the County Judge the male defendant was fined $75 and his wife $25 for ill-treating the lad and for failure to find him the necessaries of life. It is no extenuation of the cruel treatment to which he had been subjected that the parties with whom he was thought it really necessary to the boy's well-being that he should be periodically welted.

Children Placed in Homes.

The work of the Society is still more effectively shown by the following statistics:—During the past year the Society placed the following number of children in foster homes, namely, boys 12, girls 17. Of these there were returned to the Shelter one boy and two girls, leaving 11 boys and 15 girls in the homes in which they were placed during the year. The three children returned were taken back for a variety of reasons. The Society has now in foster homes, boys 108, girls 115, a total of 223 children, for whom foster homes were found in the eight years of its existence. What this may have meant to the moral elevation of the community it is hard to estimate.

In addition to the number already referred to as having been found homes within the year, 13 children were found homes who had previously been placed in homes, but who had been taken back to the Shelter for one reason or other.

There were 91 applications for children received during the year, and 455 received since the organization of the Society.

During the year there were 430 communications received and 380 letters written, and about 1,500 callers for information at the office.

The Board of the Society held 9 monthly meetings, 2 special meetings, and the Finance Committee 3 meetings during the year.

The Shelter Operations.

In all there were 52 children cared for in the Shelter during the year from the 1st November, 1900, to the 31st October, 1901. Of these 14 were in twice, 2 were in three times, and 1 was in four times, making in all 73 who were dealt with in the Shelter during that period. The average stay of children in the Home was 49 days, and the period of stay ranged from 1 day to 365 days, but there is only one child in the Shelter now who was there a year ago. The fact that some children are returned is only another way of saying that children do not always at the start secure the most desirable environment. In most cases there is no real complaint, largely a matter of liking on the part of either foster parents of the child. But where for any reason a change is thought desirable the change is made. The number of children who have passed through the Shelter Home since its opening on Fullarton street on the 29th May, 1899, is 169.

The number of children who passed through the Society's hands from 1st December, 1900, to the 31st October, 1901, was 63.

Cigarette and Truancy.

I regret to report the continued prevalence of the cigarette habit among boys and of truancy among the youth of both sexes. They are twin evils on which the hand of the community should come down heavily. The law regarding both requires amendment in some important particulars before anything like satisfactory results can be hoped for in meeting either. In respect to truancy much could, however, be accomplished by the erection in the Shelter of a detention ward, where discipline, the lack of which in the home is the source of much of the truancy that exists, could be supplied. Last year in my report I expressed a hope that such a ward would be constructed. Unfortunately, the Society's financial resources have not yet made this possible. In this connection it is instructive to note the number of young people brought up before the magistrate at the Juvenile Court during the year. In my capacity as Inspector for your Society the law requires that I be notified of all such cases and given an opportunity of attending. There were summoned before the Police Magistrate during the year 129 juveniles of both sexes Of these eight were up twice and two were up three times. Of those discharged or allowed out on suspended sentence the majority were juveniles who it was not thought fit and becoming to send to gaol, and who were discharged for want of any other adequate means of dealing with their cases. A detention ward at the Shelter would have met the requirements of their cases exactly—would have permitted of their being placed under restraint without making them appear heroic in the eyes of their companions, and in their own conception of heroism, as would be the case if they were sent to jail.

I desire to strongly urge on the Board the advantage of my making periodical visits to the children placed by the Society. In all cases where I have done so I have found decidedly beneficial results follow. Of course I only went when the urgency of the case demanded that I attempt an adjustment, but in every visit I was able to increase the interest of the neighborhood in the work of the Society—always welcomed by both children and parents and urged to promise other visits. The correspondence from foster homes shows the same desire. This is only possible, I know, by considerable increase in the resources of our treasury. I also wish to draw attention to the desirability of having foster parents made aware of the relation of their wards to the estate left after death. In some cases at least I find that foster parents assume that children raised by them will participate as fully as if their own. Such not being the case, it becomes a question as to whether an attempt should not be made to secure a change in the law by which the interests of such children should be guarded. I think it a misfortune that children, especially girls, should be reared in comfort only to find at the death of the foster parent no provision for their future is made, and that because the latter thought that the law operated in their favor without a will.

The Shelter under Miss Turnbull's superintendence has met the Society's necessities in that direction most satisfactorily. I am expressing the appreciation of the lady visitors especially when I say that her management has in every respect been all that we would desire. Economy and efficiency, combined with an intelligent interest in and care for the children have been especially apparent in the year's operations.

Due and becoming respect was paid by the Board in recognition of its severe loss in the death of the late Mrs. George B. Harris. In the deceased lady the Board lost one who was a wise counsellor and friend. The deceased lady left instructions to pay the President for the Society's benefit the sum of $300, which sum has been received.

All of which is respectfully submitted. Joseph Sanders, Secretary.

The Sheriff's Address.

Sheriff Cameron said, in speaking of the work that the Society had done, that increasing confidence and interest had been shown by the public in the work of the Society. He also referred to the Society's loss by the death of two of its members—Mrs. E. W. Hyman and Mrs. G. B .Harris. The interest of the latter in the Society was further evidenced by a subscription of $300. Speaking of the Shelter Home, he desired to say that the Society had entered the Home without a dollar to pay on the purchase, and not a dollar had since been paid—a most peculiar situation. During the past month, however, $500 has been subscribed, and the City Council has promised an additional grant of $250 on presentation of a bona fide subscription list of $1,000. This the Society hopes to do, and by a presentation of a second list next year free the Shelter from debt.

An interesting address on the work of child-saving was given by Mrs. L. J. Harvie of the central office, and letters of regret at inability to attend were read from the Hon. J. M .Gibson and Adam Brown.

Officers.

The following officers were elected for the ensuing year:—

President—Sheriff Cameron.

Vice-Presidents—V. Cronyn, T. B. Escott, A. Thompson, and Mrs. Yarker.

Secretary and Inspector—J. Sanders.

Assistant Secretary—Miss Tufts.

Treasurer—J. I. A. Hunt.

Honorary Solicitors—Messrs. Magee, McKillop & Murphy.

Board of Management—T. R. Parker, Mrs. E. B. Smith, Mrs. Boomer, Miss Dillon, Mrs. W. A .Allen, Miss Graydon, Miss Macklin, Mrs. B. A .Mitchell, Dr. Eccles, Miss Long, Mrs. Regan, Mrs. R. K. Cowan, Miss Lougheed, W. H. Wortman, Mrs. T. Macbeth, Rev. D. S. Hamilton, Mr. C. S. Hyman, Mrs. W. T. Strong, Fred. W .Matthews, Mrs. George Reid, Mrs. W. J. Reid, Mrs. F. E. Leonard, Mrs. A. Purty, Mrs. F .Heath, Mrs.

M. J. Kent, Miss Hungerford, Mrs. George R. Hamilton, Mrs. J. I. A. Hunt, F. H. Heath, C. B. Keenleyside, J .S. Pearce, O. Labelle, George Robinson, Mrs. P. Mulkern, Mrs. Gates, Mrs. A. St. L. Mackintosh, Mrs. Smart, Mrs. Jas. Duffield and Mrs. Harris. From City Council—Ald. Greenlees and Ald. C. T. Campbell. From County Council—Peter Elison.

Foster Home Committee—T. B. Escott. W. H. Wortman, T. R. Parker, Sheriff Cameron, F. W. Matthews, Miss A. B. Long, and Mrs. E. Yarker.

Finance Committee—V. Croyn, J. I. A. Hunt, T. B. Escott, A. Thompson, George Robinson, F. H. Heath, Mrs. J. I. A. Hunt, Mrs. D. Regan, Mrs. B. A. Mitchell, W. H. Wortman, Mrs. E. Yarker, Dr. Eccles and J. H. A. Beattie.

Auditors—T. H. Luscombe and T. Macbeth.

ST. THOMAS.

The progress made by the Children's Aid movement in St. Thomas has not been altogether satisfactory. Some years ago a strong Society was formed, having for its jurisdiction not only the city but also the County of Elgin. The County Council took considerable interest in the new organization, and agreed to contribute liberally toward

the maintenance of a children's shelter for the County. After a short time, however, the officers seemed to lose interest in the work, and the Society has since led a very languishing existence. A splendid work is possible both in the city and county, but it has never been taken hold of effectively.

At a recent meeting it was decided to try and reorganize the work, and I have strong hopes that the present year will see a marked advance. During the year 1901 thirteen children were provided for in the shelter. Of these three were returned to their parents and eight were sent to foster homes, with the co-operation of the central office. None of the children remained for a longer period than fifty-two days in the Shelter. There were twelve applications for children received.

The following officers were elected:—

President—F. W. Wright.

Vice-Presidents—G. B. Crocker and J. A. Kilpatrick.

Treasurer—Miss A. King.

Secretary—H. H. Way.

Honorary Solicitor—C. E. Maxwell.

Agent—William Fairbrother.

STARTING FOR FOSTER HOMES.

WINDSOR.

The situation in Windsor has been discouraging in the extreme, and it is difficult to account for the failure of the movement in that city. Usually the lack of funds is given as the cause for a society's inefficiency, but in this case the Society had about $3,000. The ladies interested, however, were so afraid of spending this money that it was allowed to remain in the bank, and nothing was done for neglected children. On several visits I have addressed public meetings in Windsor, on which occasions child-protection work was heartily endorsed by the best people, but the enthusiasm was evanescent. I have learned that at a meeting held recently the ladies donated the money collected to build an additional wing to the Home for the Friendless. The need in this, as in the case of many of the other societies, was that an agent should have been secured to devote himself entirely to the work. If a thoroughly capable man had been employed untold good might have been accomplished, and by this time the Society would be in a flourishing condition.

COLBORNE.

Although there is not much work to be done in a village the size of Colborne, there is a Children's Aid Society in existence, ready at any time to deal with matters relating to neglected children. The President is Mr. James McGlennon, and the Secretary is Mr. H. J. Foik.

GUELPH.

At the annual meeting of the Guelph Humane and Children's Aid Society, held Oct. 11, 1901, in the Council Chamber, Mr. F. W. Galbraith, President, in the chair, the business was confined to the presentation and adoption of the annual reports of the Executive and the Treasurer, Dr. Brock. These reports read:—

During the past year the Executive has had a reasonable measure of success in carrying out the two objects for which the Society was instituted, namely, the prevention of cruelty to animals, and the protection of neglected children. The latter branch has taken up a good deal of the time of the Executive, as it is not the easiest thing in the world to decide as to the wisest course to adopt in some circumstances, nor can the evidence to back up the Society's case be obtained off-hand. In fact, one of the most difficult things in the Society's work is to obtain witnesses in chronic cases whose evidence is conclusive on the neglect, cruelty, or wrongful surroundings charged. The Executive owe their sincerest thanks to those who have aided them in this respect.

It may not be generally known that in cases where a boy under twelve or a girl under thirteen is accused of a criminal offence, the magistrate is directed by the Criminal Code to consult with the officers of your Society on the case, and to obtain a report thereon from them. Under this clause your officers have given a good deal of time to consultation and investigation in these charges, and the magistrate has always been most courteous in his relations with the Society's officers, and most anxious to aid the work of the Society.

During the past year 14 children have passed through the hands of the Society, one has been returned from the home in which he was placed, and another was brought back by the Executive. Of these five have been placed out in foster homes, three were returned to their parents, one has been sent to the Refuge for girls at Toronto, one is at the Hospital, and six are in the Shelter at present, waiting foster homes, which the Executive hope to secure this month. A number of cases are pending, and the warnings of the Inspector have been effective in cases where legal proceedings were not taken. Seven children have also been placed in the Shelter by the Provincial Department, and have been placed out in homes. There are over 30 children in the Society's care.

In the prevention of cruelty to animals, several cases were investigated, and a conviction was secured in the only case brought before the magistrate.

A number of outstanding accounts were paid during the year, and the Executive hope to wipe out the remaining outstanding liabilities, from $80 to $100, this coming year, towards which there is a balance on hand of $40.

The accounts of Jos. Sharp, Treasurer from Oct. 1, 1900, to Jan. 1, 1901, and of Dr. Brock, Treasurer from Jan. 1, 1901, to Oct. 1. 1901, have been audited by Mr. R. Mackenzie and found correct.

The following is the financial statement from Oct. 1, 1900, to Sept. 30, 1901:—

Receipts—Balance from previous year, $55.04; City of Guelph, $162.75; County of Wellington, $38.50; fine, $2.00; members' fees, $87.75: donations, $10, $10, $25, $45.00; interest, 17c. Total, 391.21.

Payments—Rent of Shelter, $54.00; board of children, $131.70; shoes $5.85, dry goods $3.38, $9.23; inspector, 1900, $47.00; secretary, 1900-1901, $50.00; livery, old accounts, $29.00; postage, etc., $5.53; drugs $6.50, medical attendance (Dr. Dryden) $5.00, $11.50; police magistrate, county depositions, $5.00; photos, 1898-1900, $5.00; travelling expenses, annual meeting, $3.00; balance, $40.25. Total, $391.21 .

The Society suffered the loss of a valuable officer by the resignation of Mr. James Sharpe, Secretary, who had given a good deal of attention to the Society's work, especially in the placing out of children. No appointment has yet been made to the position.

Officers Elected.

President—F. W. Galbraith.
First Vice-President—Mrs. Thomas Goldie.
Second Vice-President—G. J. Newton.
Honorary Treasurer—Dr. Brock.
Honorary Solicitor—A. H. Macdonald, K.C.
Executive—Lieut.-Col. Higinbotham, E. R. Bollert, J. E. Day, W. J .Hindley, R. W. Ross, D. Young, T. M. Till, J. M. Bond, S. Carter; Mesdames Chadwick, Foster, Keleher, J. C. Smith, Harrison, Kay, Broadfoot, Schofield; Misses Girdwood, Masters, Robertson, Forbes, Stewart, Hall.

GALT.

The annual meeting of the Gait Children's Aid Society was held in the Y. M. C. A. on Tuesday afternoon, Oct. 9. 1901, at 3.30 o'clock. The chair was occupied by the Vice-President, Mr. James R. Cavers, in the absence of the President, Mr. James Woods. The interest was quite marked, and everything promises another successful year for this philanthropic organization.

After the reading of the minutes of the last annual meeting the secretary's report for the past year was read, as follows:—

In presenting our seventh annual report we are again gratified to record a steady interest in our work by the Executive and townspeople generally, and find, we are happy to state that fewer cases occur than formerly, the society's existence proving "a terror" to evil-doers and a powerful deterrent to those inclined to ill-treat or neglect little children. The executive has only been called together six times during the past year, and only five cases have come under our investigation. Homes have been found for two of these, and infants and the others are receiving the necessary supervision.

In December a largely attended public meeting was held in the Y. M. C. A. gymnasium, which was addressed by Superintendent Kelso, Toronto, and proved most beneficial and inspiring. The ladies served refreshments after the address, and a pleasant social hour followed.

To the Y. M. C. A. Board, the press, and Mr. Kelso we return our sincere thanks for many kindnesses and much help in prosecuting our work, which we would anew commend to all our citizens, and trust many new members will identify themselves with the Society during the coming year. James E. Kerr, Secretary.

On motion of Mr. J. Y. Graham and Mrs. T. Carscadden the report was adopted.

The Treasurer, Mrs. R. Alexander, presented her report of receipts and expenditures for the year, showing a small balance on hand. Her report was received and adopted on motion of Mr. A. H. Goodall and Mrs. Nairn.

The following are the officers for the current year:—

President—James Woods.

First Vice-President—J. R. Cavers.

Second Vice-President—Mrs. William Graham.

Secretary—James E. Kerr.

Treasurer—Mrs. R. Alexander.

Honorary Solicitor—E. J. Beaumont.

Agent—P. C. Adam Kay.

Executive Committee—These officers, together with the ministers of the town, Mrs. Scrimger, Mrs. Tyler, Mrs. D. Nairn, Mrs. Carscadden, Mrs. Janney, Mrs. W. A.

Wallace, Mrs. King, Hon. James Young, Dr. Radford, Messrs. A .E. Goodall, T. McGiverin, . E. Graham and the captain of the Salvation Army.

After considering several cases the meeting was closed with prayer by the Rev. Mr. LaFlair.

At the conclusion of the annual meeting the regular monthly meeting of the Board was proceeded with.

Three cases were reported, two boys and a baby. Members were appointed to investigate and take immediate action if necessary and report at next meeting.

The officers particularly request that any cases of neglect or ill-treatment of any children in Galt or the surrounding district be reported to them. The cases will at once receive attention. The names of the friends reporting such abuse will in no case be made public.

BERLIN REPORT FOR 1901.

During the past year, 1901, the Society has had more difficult and unpleasant matters to deal with than during any previous year, and in this way we can say that it was a year of good work on behalf of children requiring its care and attention. Several meetings were held in the interest of the work, and an attempt will be made to get as many residents of the adjoining municipalities of the riding as possible to take an interest in the work of the Society, and have it understood that this is not a Society for the benefit of Berlin alone, but for the whole riding. The Society may thus be able to secure the sympathy of our leading people, and let them see that it is their duty to support the work of the Society, and that without such support the Society cannot succeed as it should. Referring to the boy and girl, children of the widow in destitute circumstances, mentioned in our last report the boy is still at the Institution for the Blind at Brantford doing very well. Our Town Council was kind enough, upon the application of the Society, to provide him with a suit of clothes when home for his vacation. The girl is still with the mother, under the supervision of the Society. The boy of weak intellect mentioned in the report has now a home with a good family, and he has much improved since taken over by the Society. The other two boys mentioned in the report referred to have been given back to their mother, upon trial, she having recovered from her illness and gone to keep house for her father, who is said to be in fair circumstances and of good reputation. The most difficult matter the Society had to deal with during the past year was that of a family of seven children, father in gaol and the mother without means, and so unreasonable that she had to be compelled to comply with the wish of the Society. We had the mother sent to the House of Industry while the husband was in gaol and the children taken to our Shelter. The day before the father's term expired we brought the family before the judge, and succeeded in having the children committed to the Society. The parents having professed a sincere desire to reform were allowed to take the children upon trial. They moved to the country, but no change for the better took place, father spending his money in drink, and the children sent out to procure what they could, as they could; father went to the States in the fall, and the Society were obliged to obtain possession of the children, and refused the repeated application of the parents for them. We recently were called upon to apply for an order respecting three children of uneducated and weak-minded parents residing near the town; father obliged to work out, and mother unable to look after her family. She would leave them alone at home or take them with her insufficiently clad in bad weather. She is now in the House of Industry, and those living in the neighborhood of her former ing the past year, and matters so far arranged in a satisfactory manner. One of our residence are glad to be thus relieved of much anxiety and trouble. Three other children of this family were some time ago voluntarily given over to the Orphanage of St. Agatha. The circumstances of several other families were considered by the Society dur- first wards, who turned out to be a very expert girl, has recently married very well Our list now numbers twenty-three families, embracing sixty-three (63) children who have received the attention of the Society. The Society expects to apply to the Town Council for a grant to meet the necessary disbursements, it having been found very difficult to obtain private subscriptions for that purpose. We are in hopes that our people will soon manifest more interest in the work of the Society than they have done in the past.

The officers are as follows :—

President: Rev. Mr. Von Pirch, Berlin

Vice-Presidents : Rev. Mr. Gilchrist, Waterloo, and L. J. Breithaupt, M.P.P., Berlin.

Treasurer : Mrs. (Dr.) Lackner. Berlin.

Secretary : F. Colquhoun. Berlin

Agent : Albert Rickerman. Berlin

Board of Management : Mrs. Janzen. Mrs. Kaufman. Mrs. C. Breithaupt, Mrs. T Simpson. Mrs. J. B. Snider. Mrs. Roat. Mrs. Motz. Mrs. Chisholm, Mrs. Rumpel, Mrs. W H. Bowlby. Mr. T. C. Breithaupt. Rev Mr. Bradley. Rev. Mr. Stolz. Mr. Bitzer. Dr. Hunsberger and Mr. Niehaus.

SARNIA.

The annual meeting of the Sarnia Society was held on Friday evening, October 25, 1901, in the Council Chamber, Mr. H. Ingram presiding. The report of the year's work, as read by the Secretary, Mr. J. Wilkinson, was as follows:

The secretary has much pleasure in presenting the Third Annual Report of the Children's Aid Society of the Town of Sarnia and the County of Lambton. A review in brief of the year's work shows that a regular meeting has been held every month, except for August, though the attendance of members has been less than it should be to maintain interest in a good live society. The necessary work has, however, been carried on throughout the entire year. The society is evidently filling a most useful and important place in the aid and protection given to the children committed to its care, as well as being a reason for better care of the children in homes where there was less restraint before the society was organized. During the year homes have been found for six children, besides one that is now in a home on trial. Of these seven children four are boys and three girls. Two were unprovided for at our last annual meeting, two have been replaced during the year and three have been committed to the care of the society this year. Since the reorganization of the society in October, 1898, it has been

A Change of Environment.

he means of securing homes for twelve children, nine of whom are residents in the ounty, and all are being given a fair chance in life, while some have been especially ortunate in the homes which have been offered to them. Those who know the cir- umstances which have made it necessary that these children should be provided with omes, either because the parents are unable to provide for them or because the oral surroundings endanger the hope of their growing up to fill any useful place in he world, can best appreciate the object of this society's work. The society has been specially fortunate in the fact that so far homes have been offered for he children who have come under the society's care before any ng period has elapsed. The kindness of the town papers in publishing ur reports has been a contributing factor to this result by making the fact known henever there have been children in the Society's Shelter awaiting homes.

For this help in the work thanks are therefore due. The Society also received e generous gift of $25 from the Canadian Order of Foresters, voted them at their nvention held in Sarnia in February last. Hoping that the year upon which we now ter may see the list of our members substantially increased as well as the renewal of l former members and so increase the interest and the strength of the society. All of hich is respectfully submitted.

The report of the Treasurer, F. C. Watson, was then read by the Secretary.

Receipts—Bal. on hand, Oct. 31, 1900, $28.70; received for annual dues, $12.00. grant from C. O. F., $25.00; total, $65.70.

Disbursements—Paid for care of children and other expenses, including clothing and R. R. fares, $42.80; janitor, $6.00; total, $48.80; balance on hand, $16.90.

On motion the Treasurer's report was received and adopted.

The election of officers was the next order of business. Dr. MacLean moved, seconded by G. L. Phillips, that the officers for the ensuing year be as follows :

President : F. C. Watson.
First Vice-President : T. F. Towers.
Second Vice-President : Dr. A. MacLean.
Third Vice-President: W. F. Lawrence.
Fourth Vice-President : G. L. Phillips.
Secretary : I. Wilkinson.
Treasurer : H. Ingram.
Agent : D. Stokes.
Solicitor—F. W. Kittermaster.
The motion carried.

W. F. Lawrence moved, seconded by D. Stokes, that the following ladies be elected on the Board of Management: Mesdames G. L. Phillips, W. F. Lawrence, H. Ingram. W. Ellis, D. Clark, R. Kenney, T. F .Towers, D. Stokes, J. G. McCrae.—Carried.

J. Wilkinson moved and W. F. Lawrence seconded the motion that the following gentlemen be elected on the Board of Management for the ensuing year :· J. R. Geddes, J. G. McCrae, D. Stokes, G. L .Phillips, T. F. Towers, R. G. McArthur, J. F. Elliott, Rev G. N. Hazen, D. D. Moshier.—Carried.

The President then called upon Rev. T. R. Davis for an address.

Mr. Davis called attention to some of the causes that had made it necessary for this society to be formed, among them being a neglect of the word of God; the fact that the Sunday Schools were not reaching all the children. Intemperance was also a fruitful cause of parental neglect and even many Christian parents are neglectful of their own homes. He believed that the State had wisely made provision for those neglected and dependent children and that the State should also make provision for religious instruction in our day schools.

Mrs. L. J. Harvie of the Central Office staff then gave an address on the general work of child-saving that was listened to with appreciation.

The Society is making good progress, and hopes to accomplish a splendid work for children during the coming year.

CHATHAM.

The annual meeting of the Children's Aid Society of Chatham and Kent County was held on Tuesday evening, November 26, 1901, Mr. Hugh Macauley presiding. After the opening prayer by Rev. Rural Dean McCosh, and the Chairman's introductory address, the report of the Executive Officer, Dr. R. V. Bray, was read as follows :

Mr. Chairman, Ladies and Gentlemen : I beg to submit for your consideration my report as Executive Officer of the Kent Children's Aid Society for the year ending Dec 1st, 1901. I am sorry to say that the amount of work done was not as great as last year, and still I am glad, because I believe the influence of the society has had a tendency to make people feel that if they do not deal kindly with their children, they will be taken from them, and they themselves perhaps punished, as the law allows and directs I have tried to investigate all the matters brought to my notice, and trusts that the action taken, and the advice given, will alike prove to have been in the best interests of the children and the work expected of the society.

Letters.—During the year I have written 131 letters in connection with the work, asking assistance in placing children, replying to inquiries for children, collecting evidence on which to act in taking children before the Judge, tracing children who have run away, etc.

I advocated last year a system of monthly reports, from society to society, but the scheme was never put in operation. I think, however, that the time will come when such a system will be adopted.

Visits.—In connection with the work I have made 75 visits investigating complaints, securing evidence, consulting the solicitor, appearing before the Judge, tracing runaway children, etc. Many miles have been travelled and a large amount of time consumed in this branch of the work.

Juvenile Offenders.—During the year there were in the Police Court 21 boys—charged with stealing, disturbing private citizens, ill-treating smaller boys than themselves, etc. Of the 21 seven were fined, four were dismissed with a warning, seven are out on suspended sentence of eight hours in the cells, and one was sent to the reformatory. In some cases the assistance of the Executive Officer was proferred, but refused; while in others the boys were grateful for the assistance given. I generally had a quiet talk with the offenders, pointing out to them the disgrace they were bringing upon themselves and their relatives, and trying to show them how to live right Christian lives.

Children Coming Under Our Notice.—The number of cases reported to your officer as requiring investigation was 28, embracing 44 children; of this number 14 lived in town and the others in Harwich, Raleigh and Dover Townships, Detroit, Montreal and Cleveland. Some of these children were orphans and their guardians were ill-treating them; some were being ill-used by their parents: some were left to get their own meals, and left alone most of the night, through the parents working out, and staying out; others were growing up in idleness, not attending school, etc. In most cases warnings were given and promises were then made that things would be different. Your officer has endeavored to keep track of these cases, and in only three instances has it been necessary to give a second warning. Of these 44 children only three were made wards of the Society during the year, and all were placed in homes, but one of them was returned and is now in the Shelter in London, awaiting a home.

Children Changed in Homes.—We have had to change four children in homes during the year, for various causes, and I want to say just here, that the fault is not always on the side of the children, but we believe the changes were in the best interests of the children and the work expected of this Society.

Applications for Children.—About twenty applications for children were received during the year, but as only three children were made wards of the Society, and of these three, two had to be placed outside the county, and through the medium of another branch, only one of the twenty applicants was successful.

There are now the following cases awaiting action :— (1.) A baby boy of two months, mother wants to give him up so that she will be able to earn her own living, and the child be sure of a good home. (2.) A girl of three years; mother is unable to

support the child and herself; father has deserted them. (3.) A girl of about eleven years of age, not being treated very well by people with whom she is working. (4.) A girl of three years, Italian; mother wants to place her in charge of the Society and will pay so much per week for her board; father won't work and she has to keep body and soul together.

Probably there may arise many more cases during the winter, and if all members of this society would report cases coming under their notice investigation would be made and suitable measures adopted to relieve the conditions.

I would like to thank all the members of the Board for the kindness they have shown me. and the help they have given me, during the year, and I trust that my successor in office will receive the hearty co-operation of every member of the Board and that he or she will have the interest of these poor neglected children as near their heart as I have had it near mine.

In conclusion, I would like to give the following figures, as illustrating the work done during 1899, 1900 and 1901:—Letters written, 170, 149, 131, total 450; visits made, 103, 156, 75, total 334; children coming under our notice, 50, 45, 44 ,total 139; children made over to society, 13, 13, 3, total 29; children in Police Courts, 8, 16, 21, total 43: children placed in homes, 13, 13, 2, total 28.

All of which is respectfully submitted. R. V. Bray, Executive Officer

Mrs. Harvie of the Central Office, Toronto, then gave an encouraging address, followed by Rev. Dean McCosh and Rev. Beverly Smith.

A vote of thanks was proferred to Dr. Bray for his services during the past year and the hope that he would continue. Dr. Bray replied in fitting terms, but said he could not accept it at any rate this year.

The election of officers then took place. D. S. Paterson, M.A., was elected President, and Mrs. Sheldon, Mrs. Paterson, Dr. Bray and Mr. Baxter were elected Vice-Presidents.

Dr. Bray moved that the above five elected by a provisional committee to wait on the clergy for two of their congregation to act as an advisory board for the society. The motion was carried.

DRESDEN.

The Secretary of the Society at Dresden, in Kent County, has kindly furnished me with the following report :

The annual meeting of the Children's Aid Society of Dresden was held on November 7, 1901. In presenting the annual report of our third year as an incorporated society, it is gratifying to be able to state that the interest in our monthly meetings still continues, and, though the attendance is varied, the members cheerfully give their time to the performance of any duties assigned to them.

During the past year our Society has held eleven business meetings, and though there is not much scope we have benefited a number of cases. All cases in our neighborhood requiring assistance have been promptly and cheerfully attended to by the members of the Society.

We have served notices for cruelty to children with good effect. One case, that of a colored boy, with deformed feet, who was cared for in the Children's Hospital for a term of eight months, returned to us last May, and since then has been made a legal ward of our society, and though unable, as yet, to procure a home for him, we have placed him in a temporary home, paying his board while there.

The following officers were elected for the ensuing year :

Pres'dent : Rev. A. K. Griffin.

Vice-President : Mrs. James Carscallen.

Secretary-Treasurer : Mrs. J. W. Sharpe.

Agent : Chief Gonyon.

Hon. Solicitor : J. W. Sharpe.

Executive Committee : Ladies, Mrs. Emmett. Mrs. Blackburn. Mrs. Davis. Mrs Rudd; gentlemen, Rev. A. K. Griffin. Mr. Emmett. Mr. W. McVean. Dr. McDonald.

COBOURG.

The Children's Aid Society of Cobourg has been carried on for some years now in a very satisfactory manner. There are not many cases brought before the Society, for the district is apparently free from much serious child-neglect, but any case reported is investigated, and the necessary action taken. The Secretary reports that one child was provided with a foster home during the year, and that a good deal of correspondence has taken place concerning the work, a number of cases having engaged attention. There were no offences. however, that were deemed sufficiently aggravated to be brought before the Court. As a result of the Society's existence a number of homes have been greatly improved, and the prospects of a number of children made considerably brighter.

The officers of the Society are as follows :

President : Richard Wilson.

Vice-Presidents : George Waters, M.D. and Mrs. H. F. Holland.

Secretary and Treasurer : John W. Bickle.

Hon. Solicitor : J. H. Dumble.

Agent : J. C. Ruse.

Committee : Mrs. W. Hopper, Mrs. R. Wilson, Mrs. N. F. McNachtan, Mrs. W. Doheny, Mrs. D. McNaughton, Rev. A .W. Spragge, Rev. W. Beatty, Rev. J. B. Saunders, Rev. E. H. Murray, Mrs. C. Lawes

UXBRIDGE.

A society was organized in Uxbridge some years ago, and is still in a position to attend to any cases that may be reported. Mr. T. C. Nicholls, B.A., has been the Secretary of the Society from its inception.

GANANOQUE AND TRENTON.

Societies were also formed in Gananoque and Trenton, but I understand they have become defunct.

STRATFORD.

The annual meeting of the County of Perth Children's Aid and Humane Society was held in the Board Room of the City Hall on the evening of December 3rd.

After the routine business was transacted, the Treasurer reported having received the fees from ninety members for the ensuing year. The Society continues to exert a very good influence in the prevention of cruelty to animals and in the lessened exposure to ill-treatment in the case of children.

Copies of an interesting book, "Aims and Objects of the Humane Society," used and published by the Toronto society, have been placed in the hands of every public and separate school teacher in our city, for Friday afternoon Band of Mercy recitation, and also copies sent to the home of every member. We realize that literature is a necessity to the life of this, as other, organizations.

The following officers were re-elected, as follows :

President : W. J. Ferguson.

Vice-Presidents : Mrs. D. M. Fraser.

Convener of Children's Committee : Mrs. John Idington.

Convener of Cruelty to Animals Committee : Wm. Buckingham, Esq.

Treasurer : John Read, Esq.

Officer : Geo. Durst.

Secretary : Mrs. Ryan.

Solicitor : J. J. Coughlin, Esq.

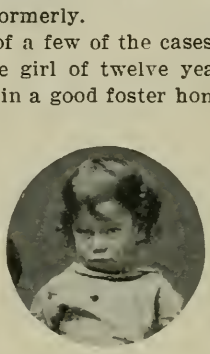
PETERBOROUGH.

The Children's Aid Society of the Town and County of Peterborough continues to do a good work for children, and the following report, prepared by the Secretary, will be read with interest:

During the past year the progress of the Society has been steady and uniform. There has never been a day when there were not children in the Shelter being cared for by our competent Matron, and, in addition, there has been a steady run of quiet work which has been done without attracting much attention. A careful record has been kept of all the children placed in foster homes, and the reports of the Provincial Visitor as received from Mr. Kelso, have been examined and, where necessary, action has been taken upon them. Many cases have been investigated and warnings have been given to parents whose conduct towards their children, while not sufficiently cruel to justify the Society in taking possession of the children, was yet of such a nature as to call for interference. It is believed that the influence of the Society has proved a powerful factor in the community, in many cases where no direct action has been taken. Parents now know that there is an organization which can reach them, and many are afraid of the disgrace of an exposure, with the result that there are fewer local cases of cruelty to children reported than formerly.

The following is an outline of a few of the cases dealt with during the year:

Case F.—A very pretty little girl of twelve years of age; father insane; mother dead; completely destitute; placed in a good foster home, where she is highly thought of.



Case S.--A little boy of four years of age, and his sister, aged eight years; placed in the Shelter under order of the Magistrate. Both children now with well-to-do farmers, who are acting as faithful foster parents.

Case F.—This child was placed in the Shelter on the 24th October, 1900, and remained there until the 10th October, 1901. The reason being that he had a defect in his eyesight which prevented his adoption by foster parents. He was finally sent to Mr. Kelso in Toronto for treatment.

Case S.—This child was weak-minded and remained in the Shelter 138 days. He was then admitted to the Asylum at Orillia. His parents were both insane, and there was no place for the child but the common gaol if the Society had not intervened.

Case H.—This case was from the Township of Belmont. The step-father is serving a term in the penitentiary; mother left without means of supporting the child. Placed in good home.

Case E.—A child, eighteen months of age, illegitimate; mother unable to provide for child. Placed in the Shelter for a short time, when it was adopted by an excellent family.

Case A.—A boy, fourteen years of age; destitute. Put in charge of a farmer under contract with the Society; has now $35 in the bank and is making his own living.

Case B.—A child, living under very distressing circumstances with step-father. Placed in the Shelter under order of the Magistrate, and now in a good home in town.

Case D.—A little girl, five and one-half years of age, illegitimate, now in the Shelter.

Case W.—Two little boys: mother in gaol on charge of insanity; father utterly unable or unwilling to provide for children. Taken from the back country and placed in comfortable homes. And so we might go on at considerable length.

Foster Homes.—One of the pleasantest duties of this department is to receive and record the reports upon the children who have been placed in foster homes. As a rule the child is found to be healthy, happy, attending school receiving religious instruction, and a knowledge of household or farm work, at the same time gaining the affection of the foster parents. Those of us who know the utterably deplorable condition of the same children a few months previously have reason to be well satisfied with the results.

The Shelter.—The Shelter is warm, comfortable and well managed. Mr. and Mrs. Henry not only perform the routine duties of their office well, but in addition gain the affection of the children under their charge.

Police Court.—One of the Society's Solicitors has attended the trial of all juvenile offenders, and has offered to the Magistrate all assistance possible in investigation and disposing of such cases. In a number of instances children have been allowed their liberty upon the undertaking of our Society to keep an eye upon them so far as possible.

Illegitimacy.—In several instances illegitimate children have been taken into the Shelter, as it has been made a rule that no case of cruelty, destitution or desertion will be refused admission.

Warnings, Etc.—Our Agent, Mr. Cochrane, has been active in the discharge of his duties. Many cases have been investigated, warnings served and truants reproved.

Parents have been notified of daughters who were keeping late hours and undesirable company. All communications are treated as confidential, and those who call upon the Society to take action need have no fear of consequence to themselves.

Finances.—Sufficient funds have been forthcoming, often from very unexpected sources, to keep us out of debt. Thanks are due to many contributors and public institutions for moneys received. We trust it will not be forgotten that we rely on the kind and continued support of charitable people for the future. Over $17,000 was bequeathed to the New York Society last year. We hope our Canadian people, when making their wills, will remember our Children's Aid Society, as there is no sweeter charity in the world to-day than the rescue from cruelty and destitution of the little children.

The officers of the Society are as follows :

Hon. President : The Hon. J. R. Stratton.
President : J. J. McBain.
Vice-Presidents : Mrs. Kendry, A. C. Dunlop.
Secretary : R. M. Dennistoun.
Treasurer : Peter Campbell.
Agent and Assistant Secretary : George Cochrane.
Solicitors : E. B. Edwards, K.C., and R. M. Dennistoun.

BRIGHTON.

Some years ago a Children's Aid Society was formed in Brighton to deal with a number of aggravated cases of child-neglect. Latterly, however, the organization has been dormant. While in the district recently, Mr. O'Connor called on the Reeve, Mr. Samuel Nesbitt, who had been President of the Society. Mr. Nesbitt stated that there was at present no case of child-neglect in Brighton, and there has not been for several years. This is a very satisfactory condition of affairs, and it is hoped it will continue.

NAPANEE.

The annual meeting of the Children's Aid Society was held on Thursday evening, November 21st, in the Council Chamber. The usual interest in the important work of this Society was manifested by those present.

During the past year the Society have not found it necessary to take action in behalf of any children, those needing attention having been dealt with the year previous.

The membership consider that the work accomplished since the organization of the Napanee Society has been of a most gratifying character, and has proven the untold value of such an organization to any community. The following officers and committee members were elected for the ensuing year :

President : Stephen Gibson.
First Vice-President : Mrs. E. McGurn.
Second Vice-President : Dr. C. H. Wartman.
Secretary : F. L. Hooper.
Treasurer : Miss Maggie Shirley.

Committee : Mrs. James Yault, Rev. Alex. McDonald, Mrs. A. McNeil, Dr. Symington, F. Burrows, Vincent Kouber, Mrs. Freeman Lane, A. E. Paul. W. Checkley, I. J. Lockwood, Thos. Jamieson, Henry Wilson, Mrs. W. T. Gibbard, R. J. Wright, Mrs. F. Ruttan, Mrs. A. W. Grange, Mrs. J. R. Dafoe.

BARRIE.

The annual public meeting of the Children's Aid Society for Barrie and vicinity was held in the Town Hall on Wednesday, December 11th, 1901, at 8 p.m. As the churches of the town had arranged to close the regular prayer services in favor of the meeting, the hall was filled by those interested or willing to be interested in the Society's work. Mr. H. H. Strathy, K.C., President of the local organization, presided, and gave a brief statement of the work done during the past year. It was shown that during that period nine children (four girls and five boys) had been made wards, while a number of other cases had been investigated, but in which the Society did not feel it wise to interfere. Of the nine made wards, seven have been placed in foster homes, either directly or through the Central Office in Toronto. Two children (boys, aged two and one-half years and ten months) are still in the local Shelter. Mr. Strathy also pointed out other phases of the Society's work by calling attention to the fact that six children had been provided for by apparently trustworthy relatives through aid rendered by the Secretary or the Executive.

In two cases he had by virtue of his office as President appeared in court as counsel for boys who were charged with theft, and had succeeded in having one boy returned to his parents, while the other was sent to the Industrial School at Mimico. The interest of the Society in its wards was revealed by the fact that in two cases a boy was removed from a home which was not deemed suitable, and placed elsewhere.

Mr. J. J. Kelso, the Provincial Superintendent, delivered an illustrated lecture, in which he set forth the aims and progress of the work for the neglected children of this Province. He dwelt specially upon the importance of the work from the standpoint of good

citizenship, pointing out the great financial loss sustained by the Province in supporting the incompetent and criminal classes, whose existence is largely chargeable to neglect. Mr. Kelso's lecture was supplemented by a delightful talk from Rev. H. C. Dixon of Toronto, entitled "Wops, the Waif"; a story of London waifdom. Mr. Dixon's address was also illustrated by a superb set of views.

The Society here is much encouraged, and is hopeful that the results of the annual meeting will reveal themselves in a deeper interest and more hearty support on the part of the community at large.

On Sunday, Dec. 15th, Mrs. Harvie, who is associated with Mr. Kelso, spent the day in Barrie, and two of the churches placed a service at her disposal. Her addresses were vivid and well calculated to leave a lasting impression of the importance of child-saving work.

The officers of the Society are as follows :

President : H. H. Strathy, K. C.
First Vice-President : Hon. Sheriff Drury.
Second Vice-President : Rev. Dr. McLeod.
Third Vice-President, Rev. W. Witten.
Secretary : D. B. Harkness.
Treasurer : Mrs. M. Burton.
Visitor : Mrs. T. McKee.
Executive Officer : Chief King.
Hon. Solicitors : Mr. Donald Ross, Mr. C. W. Plaxton.
District Representatives : J. A. Mather, New Lowell; R. Graham, Saurin; Dr. McCullough, Alliston; C. E. Wright, Penetang.

KINGSTON.

The work of the Children's Aid Society in Kingston is, I regret to say, in a disorganized condition at present. There is a large work waiting to be done, but it is impossible to secure an agent who can afford to work for nothing, and the Society has not been able to raise the necessary funds to employ one. The Society made great progress some years ago, under the direction of Mr. J. R. Black, but on his resignation the Society practically went to pieces. Later on, Rev. D. Macallum accepted the position of Executive Officer and did well, but he also resigned, and at the present time I understand there is no one acting in that capacity. The situation in Kingston fully illustrates what I have frequently pointed out, namely, that the success of the work largely depends on the zeal and enthusiasm of one person, as the general community will always endorse and support the right man in a position of this kind. Committees, however interested they may be, lack cohesiveness and continuity unless there is some one person always at work sustaining and increasing the interest taken in the movement. Mr. G. M. Macdonnell, K.C., has worked hard to get the Society properly organized, and he has been ably supported by Prof. Dyde and others.

LINDSAY.

The Children's Aid Society for Lindsay and Victoria County is in active operation, and is doing much good work for children. The annual meeting was held in December, and the report of Secretary, Dr. Herriman, was a very satisfactory one. He reported that seven meetings had been held and five children had been placed under the care of the Society, for whom good foster homes were found, with the co-operation of the Provincial Office; in other cases children were looked after without being removed from their homes; during the year one boy left his foster home without authority, and another lad was likely to be removed in the near future, as the foster

parents had not carried out their agreement. From reports received of children in foster homes, they were growing up in a happy and contented manner and were well treated. Stress was laid on the importance of child-saving work, and reference was made to the fact that Mr. Alexander Johnson, a former President of the National Conference of Charities, had stated recently that the Ontario Children's Aid system was equal, if not superior, to any other system in the world. This opinion he had arrived at after a careful study of the methods pursued in his own country—the United States—and also in Europe.

After several years of valuable service, Dr. Herriman found it necessary to resign his position as Secretary, and he was unanimously elected President.

The report of the Treasurer stated that at the beginning of the year the funds on hand amounted to $93.17, and that during the year the subscriptions amounted to $77.50, making a total of $172.67. The disbursements amounted to $88.46, leaving a balance on hand of $84.21.

Dr. W. L. Herriman.

The officers of the Society are as follows :

President : Dr. W. L. Herriman.

Vice-Presidents : John Hore, J. H. Knight, A. Primeau, G. E. Broderick.

Secretary : J. D. Smith.

Treasurer : Mrs. D. C. Trew.

Council : Mrs. Robert Ross, Mrs. W. H. Stevens, Mrs. E. E. Sharpe, Mrs. E. B. Weldon, Mrs. H. G. Whiteside, Mrs. S. McGill, Mrs. F. Bolger, Miss Workman, Mrs Thomas Brady, Mrs. D. Browne, Revs. C. H. Marsh, L. S. Hughson, Thos. Manning, J A. H. Strike, J. W. Macmillan, Father Phelan, and Messrs. J. C. Harstone, W. J. Morton Dr. J. White, W. C. Cain.

Solicitors : L. V. O'Connor, J. E. Weldon.

Auditors : Arch. Campbell and R. B. Allan.

WOODSTOCK.

During the past few years, although a Children's Aid Society existed in Woodstock, the work was not taken up with any degree of system or enthusiasm. Mr. Larke received and placed in homes about fifteen or twenty children, but no regular meetings were held. During a visit to Woodstock, I found that there were a number of friends heartily interested in child-saving, and anxious to see the work properly taken up. The Society has now been reorganized, with jurisdiction for the city and county, and hopes before long to secure the support and financial assistance of the people generally, so that good work may be done.

The officers are as follows :

President : D. McAlpine.
Vice-President : Joseph Brash.
Secretary : Alfred Bicknell.
Treasurer : George Innes.
Agent : Daniel Larke.

WALKERTON.

The Children's Aid Society of Walkerton and Bruce County is well organized and gives promise of great future usefulness. The Secretary reports as follows :

The Board of Management met, as a rule, monthly throughout the year, a large proportion of the members taking a commendable interest in the work. The Board has carried on work in several lines. Individual cases of truancy and improper absence from school have been dealt with, while School Boards and Inspectors have been urged to give these matters closer attention. In this branch of our work we have met with considerable success.

All cases of reported neglect of children have been promptly attended to, but not many such cases have been brought to our attention. Our Society is not yet as well known as it should be; otherwise, no doubt, a much more beneficient work would have been done in this sphere of our operations.

We have recently placed in foster homes two boys sent us by Mr. Kelso, and it is probable that in the near future several more will be placed. There are on hand several applications from persons willing to adopt children, and it is believed that considerable work in this line can be done in this part of the Province. Considering our work as a whole, we are much encouraged, and look forward to a successful future for our Society.

The officers of the Society are as follows:

President : A. Shaw, K.C.
Vice-Presidents : Rev. S. F. Robinson, Mr. McNamara.
Treasurer and Secretary, pro tem : J. Morgan.

The Board of Management consists of the officers and the following:—Mrs. D. Robertson, Mrs. W. Collins, Mrs. McNamara, Mrs. M. A. Williams ,Mrs. S. F. Robinson, Miss Roether and W. S. Gould.

BRANTFORD.

The Children's Aid Society of Brantford was organized in February, 1894, and has always been an active and progressive one. In the early days they rented a shelter, and this has proved to be a great aid in the work among neglected and dependent children, as they can take them there at any time without delay. This Society has always held monthly meetings for which the Secretary prepares a detailed report. The members have thus an opportunity of knowing all that is being done, and of advising and suggesting anything that they think would be advantageous

to the work. Brantford Society has always stood well with the citizens generally, and the City Council have from the first treated the Society with great liberality. The police and press have so aided and assisted in every way that the Executive have found much encouragement in the prosecution of their work for the children. That the Society is stil in a healthy and vigorous state, the following extracts, culled from the last Annual Report of the Secretary, will show :

Applications for children during 1900	50
Children placed in foster homes since 1894	55
Children offered Society for adoption in 1900	6
Children made over to Society in 1900	7
Placed in foster homes in 1900	14

The officers of the Society are :

President : Harry Cockshutt, Esq.
First Vice-President : Joseph Stanley.
Second Vice-President : R. W. Robertson
Secretary and Superintendent : S. M. Thomson
Recording Secretary : T. F. Best.
Treasurer : C. Cook.

Mr. S. M. Thomson.

Who, with the following, form the Executive : Messrs. Frank Cockshutt, A. H. Dymond, Sheriff Watt, Dr. Nichol, John Mann, B. Hunn, W. B. Wood, Dr. Sager, Rev. Father Lennon, and Mesdames G. S. Winter, John Hope, R. M. Fullerton, C. K. McGregor, S. Pickles, Ellis, Watts, Wheeland, Whittaker, Miss Mackenzie.

PARIS.

Although there is not a very large field of work, there has been a society in Paris for the past six or eight years. The President, Rev. E. D. Silcox, sends the following encouraging report:

The Children's Aid Society has become a well-recognized institution in our town and its work is highly appreciated. Not many meetings are held, but the officers ar

in frequent consultation in regard to matters requiring their attention, and though in some instances duty's path is not pleasant, yet they feel that in the interests of the little ones and the community at large their work must not be neglected.

The authority vested in the Society by legal enactment has been an eye-opener to some who were not aware that they could not do "just as they had a mind to," even with their own children. So long as "they had a mind" to do what was right there was no interference, but when they were not so minded they were politely but forcibly informed that the laws of our land were inexorable, and they must either care for their children properly or have them taken from them and placed under the jurisdiction of those who would so care for them. The power given to the Society is not in the least abused, but is used for the highest and best interests of the young. The moral influence of the Society is certainly very beneficial in the town. In cases where children are known to be neglected the Society is communicated with, and often a visit to such by one of our members results in improved conditions.

Homes have been provided for a number of children, who are being clothed, fed and educated, several, in consequence of their advanced age, have passed from under

A Year Under Good Influences.

our care, and it is gratifying to witness the developement of these into young men and women, who are a credit to themselves and the Society. The visit of the Inspector occasionally is a valuable assistance to us in our work, inasmuch as a stranger can oftentimes approach cases needing attention better than can our own members. We are not in the least discouraged, but the reverse. Our past experience increases our faith and interest in the Children's Aid Society.

DUNNVILLE.

The Children's Aid Society of Dunnville have been working quietly, and at the same time making their influence felt. A number of cases of neglect and ill-treatment have been reported, but in most cases by visiting the homes and showing the parents or guardians that the Children's Aid Society had the power, and would, if necessary, take proceedings against them. We have been able to attain our object without removing the children. Once during the past year we have been compelled to take action against parents for neglect and cruel treatment of their children. Some years ago we took a girl from this home and placed her in a foster home. Complaints continued to reach the Society of the cruel treatment the children received. We had the parents repeatedly visited by officers of our Society, but there was no improvement, and we were compelled to break up the home and take the guardianship of all the children, consisting of four boys, between the ages of eleven and three years, and a baby girl, aged four months. Our Society aims to remove all forms of child neglect, and at the same time allow the child to remain with its parents; but where this cannot be done we believe the children are better in foster homes.

The Society have placed a number of children in foster homes, and these are all doing well. One little girl, I might mention, who was taken from the very worst kind of a home, and adopted by a well-to-do farmer and his wife, who had no children.

This child is growing up with all the comforts and loving surroundings of a happy, Christian home, and has brought joy and gladness to her foster parents.

We believe that the very fact that there is such a society, makes the home-life of many a child brighter, and has had an educational effect that has done much good. R. A. Harrison, Secretary.

BELLEVILLE.

The Children's Aid and Humane Society which was organized in Belleville some years ago does not appear to be in active working order, although from letters and reports received there are quite a number of cases of child neglect requiring attention. It is very desirable that there should be a Children's Aid organization for Belleville and the County of Hastings, and I regret exceedingly that there should be so much difficulty in carrying on this important work for children.

GODERICH.

Some years ago a Children's Aid Society was organized in Goderich, and a number of children have been benefited by its operations. The report of the past year's work was not received in time for insertion here.

BROCKVILLE.

There is a Children's Aid Society for Brockville and district, and during the past year a number of children have been removed from very bad guardianship and placed in foster-homes. It has been difficult to keep up the interest in the work, but the movement has a number of warm friends who are anxious, when opportunity offers, to do what they can for the benefit of the children. Mr. Adams, the Chief Constable, has given valuable assistance, and has acted very acceptably as agent of the Society. Mr. A. D. McDougall is President, and Mr. R. A. McLelland is Secretary-Treasurer.

WORK CARRIED ON BY REV. C. W. WATCH.

For some years an important branch of child-saving work was carried on by the Rev. C. W. Watch at Brighton, and through this means good homes were found for about sixty dependent children. The work, however, developed so rapidly that Mr. Watch found it impossible to continue it in addition to his ministerial duties, and, as always happens in a work of home-finding, the return of children from time to time from these homes proved very embarrassing. After much self-denying work and considerable personal expenditure, Mr. Watch decided that he could not continue the placing and supervision of children, and he transferred the care of the children in their foster homes to this office . As Mr. Watch had special qualifications for this work his retirement from the children's cause is much to be regretted.

ORILLIA.

The Children's Aid Society of Orillia has not been inactive during the past year, as homes were found for three destitute children, several cases of neglect were investigated, and about ten applications for children were forwarded to the Provincial office. The Secretary, Mr. William Grant, reports that the work is a popular one in Orillia, and that much good has resulted from the organization.

The officers of the Society are as follows:—

President—William Thomson.

Vice-Presidents—C. J. Miller, George McKee.

Secretary-Treasurer—William Grant.

Agent—G. Dreyer.

Honorary Counsel—F. G. Evans.

Executive Committee—George Thomson, J. W. Slaven, W. I. Forbes, H. T. Blackstone, A. H. Beaton, M.D., J. H. Wilson, G .H. Hall, T. G. King, A. R. Harvey, M.D., G. A. Cole, Mrs. Wm. Todd, Mrs. Greene, Mrs. R. N. Grant, Mrs. H. M. Christie, Mrs. T. B. Lafferty, Miss Stewart, Miss Overend, Mrs. Shire, Mrs. R. N. Burns.

THE FRESH AIR FUND.

Having inaugurated the Fresh Air Fund in Toronto some fifteen years ago, I can speak with confidence of its value as an indirect auxiliary in child-saving work. The primary aim of this movement is to bring the children of the poor into contact with nature and country life, and thus help to break down the absurd prejudice which city children in their ignorance entertain against farming. Through these holiday outings delicate children are greatly strengthened, and I have known many delightful friendships

to spring up between city and country with a child's brief visit as the connecting link. This is not a charity in the ordinary sense, and anything that tends to give it that character detracts from its usefulness. A Fresh Air Institution or Home is not desirable, except possibly for babies, as the gathering together of a lot of children in the one building is not nearly so beneficial as the private family plan. The work then becomes a charity fund and simple, no helpful friendships can be formed, there is the possibility of contamination, and a spirit of dependence is inculcated. which must inevitably weaken character. Successful fresh air work will always be that which brings the city poor into direct contact with farm life, and allows free scope for friendships to develop.

IN OTHER PROVINCES.

WINNIPEG.

The Children's Aid Society of Winnipeg is doing a good work for the North-West and meets with continued public favor. The annual meeting was held on Oct. 28, 1901, in the city Council Chamber, for the reception of reports and election of a Board of Directors for the coming year. Mr. D. McIntyre, President ,occupied the chair, and among other members present were:—Messrs. J. M. Johnstone, John Appleton, Ald. Carruthers, F. W. Drewery, Rev. Dr. Bryce, F. H. Schofield, and Rev. Canon Matheson, and Mesdames P. Lawler, G. Bryce, G. M. Minty, J. B. McLaren, Wm. Georgeson, J. H. Oldfield. and Mrs. McFadden.

The Secretarys' report was as follows:—

In submitting this, the third annual report, I am glad to say that the Children's Aid Society of Winnipeg may congratulate itself upon a satisfactory year's work. Not only have results been good with regard to the society's primary object—the children —but very considerable improvement has taken place both in the condition of the Shelter

and in the Society's financial position. The last mentioned will, of course, be dealt with in detail in the treasurer's report.

As regards the Shelter, I am pleased to say that, owing largely to the generosity of the public in the donation of money and goods. to the energy of several of the lady members of the Board (to whom special thanks are due), and to some expenditure on the part of the society, it is now in far better shape than it was a year ago. The interior has been improved by having the walls papered and kalsomined, the floors painted, the ceilings, doors, and stairway oiled and varnished, the hallway covered with linoleum, and the two verandahs at the rear renewed. Beyond this, a considerable amount of furniture has been put into the Shelter, and the place, altogether, presents a very neat and comfortable appearance.

The total number of children handled during the year was 44. Among these are some deserving of special notice. I refer to the case of three girls, who, under 16 years of age, were living notoriously immoral lives, and who, now that they have become wards of the Society, have good prospects of a better future. Two of these girls have been placed away from town, in homes where they are being well looked after. Our latest information as to them is that they are doing well. The third girl has yet to be disposed of .

The total, 44, is made up as follows:—Eleven were in the Shelter at the beginning of October, 1900; 9 were admitted by judges' order; 6 were taken charge of temporarily, pending police court proceedings; 1 was admitted for a period of discipline; 5 were admitted because their parents, through illness or poverty, were unable to look after them; 7 were received back from foster homes found for them in previous years; 2 were admitted because they were wandering at large, and not under proper control; and 3 were taken from parents to whom they had returned after having previously been placed in foster homes by the society. Total, 44.

These 44 children were dealt with as follows:—Twenty were placed in foster homes; 18 were returned to parents; 1 ran away; and 5 were in the Shelter at Sept. 20, 1901. Total, 44.

Of the 20 that were placed in foster homes, 5, though placed during the year, had to be placed afresh; 7, though placed out in previous years, also had to be placed afresh; and 1 was taken from the foster home and returned to his parent. I have also some letters from foster parents.

Another point worthy of notice is how the condition of the children improves whilst they are in the Shelter. No matter whether they are in poor or good condition when they come in, they, almost without exception, put on flesh—a speaking testimonial for the necessity of regular, cleanly habits, a good amount of sleep, and a plentiful supply of good, plain food.

Among the questions asked those applying for children are, What the character of hired help is; whether all attend church; whether any member of the family is an invalid; what kind of house they have, and how many bedrooms it has; whether child will sleep alone; whether applicants own the property on which they reside; and what the distance is to the school, the church, and the post and telegraph office. In addition the names of at least four people must be given as references. One of these must be a clergyman, and the others must not be relatives, but people of good standing, well acquainted with the applicants, and their home surroundings. To these people are sent forms by which the Society gets to know the standing of the applicants, whether they are good, sober, industrious, thrifty and peaceable people, and whether there is any reason a child should not be placed with them.

When the answers to these come in, the applications with the references attached are put before the Foster Home Committee, who, after considering everything, mark the application "approved" or "not approved." Those that are approved are, of course, filed for use; those not approved (among which are the doubtful ones), are pigeon-holed and not used.

Thus, every possible care is taken to guarantee good homes for the children and it is rare for a child to go to an undesirable home. It is to rectify even the chance of that that someone should be appointed to visit the children and have them sent back if conditions are not as they should be. It will be appropriate to point out here that in Ontario and other places where Children's Aid Societies and other home finding agencies have been established for years, it has long been recognized that children should be visited and their conditions looked into. This duty devolves upon someone appointed by the Government, and the need of a similar visitor in Manitoba is becoming every year more and more necessary.

The number of children handled by the society does not represent its full work. The investigation of cases is an important and difficult branch. A very large number of cases were investigated during the year; and beyond that the five children of one family were arrested and brought before the magistrate in the endeavor to have them better looked after, and to get their parents to reform. I am glad to say that the society's action had good results.

Regarding the investigation of cases, it will be well to mention the extreme difficulty the society has in getting evidence. People may be willing enough to report cases, but they either do so anonymously or are unwilling to help the society by coming forward to give evidence. The consequence is that the usefulness of the society is very greatly discounted, as, although every belief may exist that certain cases should be dealt

with, no action can be taken on account of the want of evidence. It might help the society somewhat if the public knew that the cases, when taken into court, are heard in private. What is wanted is for people to consider the welfare of the children. That is paramount, and personal feeling should be made subservient to it.

Treasurer's Report.

Mr. J. M. Johnston, treasurer, reported a gratifying condition of the finances, as compared with the same date last year. Last year the society was behind about $1,619. The receipts and expenditures for the year ended Oct. 1st, 1901 were as follows:—Cash on hand at the beginning of the year, $588.01; balance bank, $1,034.18; total receipts, $2,889.97; made up as follows: From sale of "Little Manitoban," $219.92, with 547 copies still on hand; grant from the city, $250; Provincial Government grant, $500; subscriptions and fees, $1,930.05. Expenditures: On account of building, including monthly installment, $904.55; maintenance, $2,241.46; interest and exchange, $64.65; leaving a debit balance of $767,666 at the bank. Against this balance there is the balance of the grant, from the city of Winnipeg, $750; estimate from "Little Manitoban," at 25 cents per copy, and moneys not paid in to the treasurer, $140; making altogether $802. There are accounts still owing to the Canada Permanent Co. to the end of September, $128.32, and others, making a total of $442.98. That would leave about $400 of a deficit.

Ald. Carruthers moved the adoption of the secretary's report. He considered the report a most interesting one. The Society was filling a want and doing so creditably. The letters received from homes were most gratifying. Mr. F. W. Drewery seconded the motion. The report, he said, showed the necessity of the society, and the good work should be continued. The report was adopted.

On motion of Rev. Dr. Bryce, seconded by Rev. Canon Matheson, the report of the treasurer was received, and the thanks of the Society were tendered to Mr. Johnston and also to Messrs. J. H. Ashdown and R. T. Riley, who, it was stated, had collected in the neighborhood of a thousand dollars.

On motion of Mr. Appleton, seconded by Mr. Drewery, it was resolved that in the opinion of the Society there should be an inspection of the foster homes in which children have been placed by the secretary; and that a committee be appointed to confer with other societies.

Officers Elected.

After the adjournment a meeting of the directors was held, at which the following officers were elected:—

President—Mr. J. H. Ashdown.
First Vice-President—Mr. R. T. Riley.
Second Vice-President—Mrs. Richards.
Third Vice-President—Mrs. Oldfield.
Fourth Vice-President—Mrs. Minty.
Secretary—Mr. John Appleton.
Treasurer—Mr. J. M. Johnston.
Auditor—Mr. W. J. Ptolemy.

The committees of the last year were re-elected on motion of Canon Matheson, seconded by Mrs. Bryce.

On motion of Dr. Bryce, seconded by Mr. Appleton, a hearty vote of thanks and appreciation of services was tendered the retiring President. Mr. McIntyre, in responding to the vote, bore a tribute to the valuable services of Dr. Blakeley, the retiring secretary, and gave an outline of the important and laborious duties which he had performed. The sentiment was embodied in a motion, moved by Canon Matheson, seconded by Mr. Schofield, and heartily carried.

BRITISH COLUMBIA.

It is very pleasing indeed to be able to state that a Children's Protection Act was passed at the last session of the British Columbia Legislature. This makes the second Province to follow the example of Ontario, Manitoba having adopted the Children's Act three years ago. Children's Aid Societies have been formed in Vancouver and Victoria, and a splendid work has already been accomplished in both cities. The following account of the Annual Meeting of the Vancouver Society, held on October 15, 1901, will be read with interest:

The meeting was presided over by Rev. E. D. McLaren, and numbered about one hundred people, including the leading ministers of the city. On opening, Secretary C. J. South gave a very interesting report of the work of the Society up to the present time. He briefly reviewed the circumstances which had led to the society removing from the unnatural surroundings of their several homes five little girls who had been placed in respectable private homes elsewhere, and in the Children's Home, Fairview. The secretary described vividly the contrast between the present and past surroundings of these children's lives, giving other instances of the needs of the work that had come under his notice, and earnestly asked the assistance of all in the Children's Aid Society. He also referred to the assistance given the Vancouver branch by Mr. E. Fellows Jenkins, superintendent of the society's work in New York. This gentleman had kindly supplied the local branch with hints on the work, literature, etc., and had also given it some

Valuable Information.

respecting the alleged traffic in Japanese children between Japan and New York, via Vancouver. These children, it was intimated, were secured by "padrones" in New York, whose slaves they practically became, for use in dangerous and often cruel performances. Thanks were also tendered to Mr. J. J. Kelso, the Provincial Secretary in Ontario, for similar assistance.

Rev. Dr. McLaren spoke a few earnest words on the work and needs of the association, and advocated the enforcement of the Curfew Bell Act, reading extracts from the Act for the protection of children passed at the last meeting of the Provincial Legislature.

Rev. R. G. Macbeth, on rising, highly complimented Mr. South on the excellent report he had presented, and congratulated the Society on having so able a secretary, and one who could present the work and its needs so vividly and impressively on the public platform. Mr. MacBeth stated that he did not remember having been so moved by any address as Mr. South's had stirred him since hearing Mr. Anthony Comstock, the noted children's worker, a few years ago when he addressed the students of Princeton College. The speaker then briefly referred to the commencement of the Children's Aid work in this city, and to his experiences of the work in Winnipeg. Reference was made to the city's laws and the "Pilgrim's Progress Narrow Way" contrasted with the broadness of our present laws.

Work Among Children.

was one that appealed to all, and Sunday school work was really the most important branch of work the churches had to carry on; yet they were not awake to that fact in its full extent. The start must be made at the beginning, and the children must be rescued for our Saviour, for God, and for purity.

Mr. Colin F. Jackson spoke on the work done by Dr. Barnardo's and other children's homes in England, whose boys and girls are sent to Canada, and remarked how strange it was, after hearing how these children progressed and prospered in Canada, to come out here to find need for similar work in Canadian cities. Mr. Jackson referred

to the legislation passed in British Columbia in aid of the work, and to the reward and happiness that always meet the worker amongst children. The instinct of self-preservation called for all to take their part in it, as the future of our city depended upon the kind of men and women our children grew up to be. Referring to depraved

HOME SURROUNDINGS.

the speaker pointed out that nothing so obliterated the higher feelings in one as cruelty and such surroundings. The difficulties of Children's Aid work and the need of tact, diplomacy and grace in carrying it out were touched upon; also the danger of interfering with freedom and the rights of the people by the introduction of the Curfew Act. It would doubtless be of great value in keeping the young off the streets at night, but should be carefully looked into from all points of view before any action was taken.

Rev. L. Norman Tucker spoke feelingly of the work, and reminded the audience of Christ's words: "Inasmuch as ye have done it unto the least of these my children, ye have done it unto me."

Rev. J. Reid, jr., then moved the resolution, advocating the adoption of the Curfew Act, which was seconded by Mr. McQuaig. Mrs. Macaulay and others speaking in support of the resolution, which was passed by a unanimous vote.

INDUSTRIAL SCHOOLS.

The work of the Industrial Schools of the Province has been continued during the past year with very little change, and the population remains about the same, or slightly less, viz., 226. An error in last year's report gave the number in the Victoria School as 240, whereas it should have been 140. At the date of writing, December 30, 1901, the population of the four schools is as follows:—

Victoria Industrial School, Mimico	152
Alexandra School for Girls, East Toronto	25
St. John's School for Catholic boys, East Toronto	44
St. Mary's School for Catholic Girls, Toronto	5
Total	226

There is at the present time I believe a higher state of efficiency in the management of these schools than ever before; harmony prevails among the officers, and all seem to realize an enthusiastic sense of the importance and responsibility of the work. The maintaining of a high moral atmosphere in these schools is the first essential of successful work. Unless there is an awakening and a growth in the spiritual nature of the children the grave danger is that they may become hardened and rebellious, and go out at the end of their time made worse instead of better by this detention. If high ideals can be kept before them and their own co-operation secured in their education, then a great and permanent good may be done both for the children and the community. As the children are quick to discern character, and to copy the example of those over them, they should only be surrounded by instructors who are fully in touch with child life, and are actuated by motives of compassion and love. It is for this reason I believe that the schools are being efficiently conducted, for in my visits to these institutions I have been greatly impressed by the deep interest taken in their work by all the officers, from the highest to the lowest.

During the past year an important amendment to the Industrial Schools Act went into operation. It provides that children sent to Industrial Schools should be committed

on the indeterminate plan, and remain under the guardianship of the school until they are eighteen. To guard, however, against long detention in the school the provision is made that every child must be given an opportunity outside the institution within a period of three years. The school is given full authority to bring back any child who is not doing well, and on a certificate from this office the maintenance is defrayed by the municipality from which the child originally came. This law has worked well so far, and will be of increasing benefit as it is more fully understood and acted upon by magistrates and judges. Unfortunately, some lads are committed under the Dominion statute, which causes a little confusion. It is earnestly desired that all children should be dealt with under the Ontario law, and magistrates and judges who may read this report are requested to follow the Ontario statute in making commitments.

FORM OF COMMITMENT.

Following is the form of commitment that should be used in all cases of children being sent to Industrial Schools. Even where a criminal offence has been committed, a lad can still be sent to the school as incorrigible or destitute under the Ontario Act.

INDUSTRIAL SCHOOLS ACTS.

To

I (We)

Judge of the County Court of the County of (or Police Magistrate) or Justices of the Peace in and for having satisfied upon inquiry that it is expedient for under the Industrial Schools Acts to deal with

of

a child in opinion under the age of fourteen years, he being years old his last birthday, which was as nearly as I can ascertain on or about the day of last,

do therefore order that said be sent to the Industrial School at in the County of York, there to be detained for a period not extending beyond the time when he shall have attained the age of eighteen years, subject to his being apprenticed or returned to his home on probation within three years pursuant to the Ontario Act, 1900, Chapter 56.

I Further Certify and order that under the provisions of section 36 of the Revised Statutes of Ontario, Chapter 259

the Municipality of the of

(County, City or Town Separated City.)

is liable and do pay to the Industrial Schools Association of Toronto for maintenance of the said the sum of Two Dollars per week as provided by Statute.

Dated the day of

Judge of

This order should be made in duplicate, with Copies of depositions, one to be sent to the Clerk of Municipality chargeable with the support of the child, and the other to the Head Master of the School.

If the Municipality charged objects to the order it must move against the same within one month from receipt thereof. See R. S. O., Cap. 259, sec. 36.

ENVIRONMENT.

One of the drawbacks under which Industrial Schools suffer is that the boy or girl is not sufficiently removed from former hurtful environment. His friends continue to visit him, and former companions in wrong-doing are often his daily associates in the school. After a few years' training many of these boys drift back to the old neighborhood because it is the only one they have known, and temptations begin at once to assail them, against which their hot-house morality is of little avail. Cases have come under my observation where children, after several years' residence in the Industrial School and Reformatory, on their release have resumed their old business of selling newspapers, etc. An immense advantage of the foster home plan is that the boy is completely cut off from his past life; new and interesting associations are formed, and the freedom of his daily life develops a sturdier character than is possible of attainment under restraint. Of course there are some older boys who would not stay in the country, but the experiment is worth trying in almost every case.

UNIFORMS.

Perhaps it might be a risky thing to do, but I would like to see the experiment tried of abolishing the grey and red uniforms of the Victoria School. A half dozen more boys might run away every year, but the influence of ordinary clothing on the character of the lads would in my opinion amply compensate for the annoyance of a few runaways. The boys would feel they were trusted and would have more self-respect if the uniform were done away with. It is noteworthy that no uniform is worn in the St. John's School for Catholic boys, and the results have been highly satisfactory. However carefully disguised it may be, the distinctive dress is a prison badge; the boys realize this, and it is a stumbling block in their reformation.

THE INDETERMINATE SENTENCE.

Whenever opportunity offered Magistrates and Judges have been advised to use the indeterminate sentence in all commitments of children to Reform Schools. Hitherto there has been a great deal of irregularity in this respect. One boy would be sentenced for six months, another for a year, and another for three years for precisely the same offence, and this gives rise to a sense of injustice which works great injury in the development of a lad's character. There is the same wide variation in sentence when adults are sent to prison, but I am more specially concerned with children sent to our Reform schools. All children should be committed during minority, and should be given to understand on admission that just as soon as their conduct warrants it they will be returned on parole to the natural life of the community. There should be no question of keeping a boy who earnestly seeks to merit his discharge, for a bright, ambitious lad who is thus thwarted is almost certain to harden his heart and become indifferent to good influences. Indeed magistrates have often hesitated in the commitment of children owing to the difficulty in getting them out again, and the consequent expenses. This feeling that children will be retained too long has often deterred municipalities and societies from co-operating by sending wayward or untrained children for a short course of discipline. If a child fails to do well on parole, all the machinery necessary is in existence for returning him to the institution.

ONTARIO REFORMATORY.

Magistrates in rural districts frequently make the mistake of committing boys of tender years to the Ontario Reformatory. This is clearly against the spirit and intent of the law governing that institution, as, in view of the existence of Industrial schools, the Reformatory is only intended for the more hardened offender over thirteen or fourteen years of age. In some cases these commitments are made in violation of law, because the Reformatory is supported entirely by the Government, and the municipality is

required to pay two dollars per week for any boy or girl sent to an Industrial School. Many of these younger children could be fully dealt with under the Children's Protection Act, and provided with homes or situations without the expense of their going to an institution, but if a commitment is necessary, then the law requires that those who are under thirteen must go to an Industrial School.

SUPERVISION AFTER LEAVING THE SCHOOL.

It is most important that close supervision should be maintained after children leave the institution. This has not received the attention it should in the past, and the opinion has prevailed that once they pass out of the school or other institution that is the end of them so far as the management is concerned. This is like building a house and leaving it without a roof, for I have known many children to go astray after years of institutional care simply because no one kept in touch with them. The expense has been the chief difficulty, perhaps, but not altogether, and if any permanency of work is desired there is no economy in neglecting the personal visitation and encouragement of such child. A girl, after seven years' residence in a public institution, was sent out to some doubtful relatives, and, though subjected to many temptations and hardships, was never visited by anyone representing the institution, as I ascertained on enquiry. This is not right, and in all cases there should be some system of looking after and protecting the children until they are of age It should be possible by a reference to the records to tell just where each child is and how he or she is doing, the class of home they are in, and the remuneration received if employed. Often when I have enquired about a child the reply has been : "She was placed with Mr. and Mrs. So-and-So. They moved away, and we have not heard from them since." Or, in the case of a boy : "He was placed with Mr. S., but ran away, and we don't know where he is." Naturally enough the children run away when no one takes an interest in them, and they are left to make their own bargain. This is a subject the importance of which in correct child-saving cannot be overestimated.

VICTORIA SCHOOL, MIMICO.

J. J. Kelso, Esq., Superintendent Neglected and Dependent Children of Ontario :

Sir,—I have the honor of submitting the following report of the Victoria Industrial School for the year ending Dec. 31st, 1901 :

No. of boys received during the year	58
No. of boys returned during the year	7
Total	65
No. sent to homes, situations, etc.	50
No. of escapes (not returned)	3
No transferred to St. John's School	1
No. transferred to Penetanguishene Reformatory	1
No. died	1
Total	56
No. of boys in attendance, December 31st, 1901	152
Total number admitted since opening of the school	786
No. of boys in the school during the year 1901	207
Average number for the year	149

CAUSE OF COMMITTAL.

Incorrigibility	75
Larceny	70
Manslaughter	1
Incendiarism	2
Vagrancy	4
Total	152

WHENCE RECEIVED.

City of Toronto	71	County of Bruce	2
City of Hamilton	12	County of Grey	2
City of Ottawa	8	County of Haldimand	2
City of Kingston	6	County of Kent	1
City of Guelph	1	County of Brant	1
City of St. Thomas	2	County of Dundas and Glengarry	1
City of London	2	County of Wentworth	1
Town of Port Arthur	2	County of Essex	1
Town of Peterborough	1	County of Lambton	1
Town of Brockville	1	County of Prince Edward	1
Town of North Toronto	1	County of Peterborough	1
County of Simcoe	5	County of Lincoln	1
County of York	7	County of Elgin	3
County of North. and Durham	3	County of Victoria	3
County of Huron	3	Lounty of Leeds and Grenville	3
County of Norfolk	3	Prince Albert	1
Total	152		

The average age of those committed during the year is 11½ years.

2 were 8 years of age.
5 were 9 years of age.
6 were 10 years of age.
15 were 11 years of age.
14 were 12 years of age.
12 were 13 years of age.
4 were 14 years of age.

EXPENDITURE.

	Total per year.	Ave. per boy per year.	Ave. per boy per week.
Provisions, including milk and vegetables	$ 4,624 83	$ 31 04	.599
Clothing	1,694 33	11 37	.219
Household furnishings	357 02	2 40	.04
Fuel and light	2,000 00	13 42	.258
Interest and insurance	1,651 50	11 08	.213
Salaries	5,890 25	39 83	.760
Miscellaneous	1,700 14	11 41	.219
Repairs	1,265 81	8 49	.163
Runaway boys	190 07	1 27	.025
Furnishings	477 56	3 20	.061
Boys' Band	202 75	1 36	.023
Average number of boys 149.	$20,054 26	$134 57	2.580
Add salaries paid by Public School Board	2,596 35	17 42	.33
Grand Total	$22,650 61	$151 99	2.91

RECEIPTS.

Municipalities	$14,479 48	
Boys' parents	1,152 58	
Government grant (1901)	5,641 90	
		$21,273 96

GENERAL INFORMATION.

It is a matter for satisfaction that the general health of the school has continued good throughout the year. We have had very little contagious disease. The importance of regular, systematic dental inspection, as an important adjunct in the maintenance of good health has long been felt, but the school has not been able until this year to give the subject the attention it deserves. The work of caring for the teeth of the boys has been intrusted to Dr. J. G. Adams, Toronto. The teeth of most of the boys are in a deplorable condition, showing that little or no attention is given to their care by parents.

The discipline and work of the school has been good. The boys seem to show considerable interest in their work. Especially is this true in the School of Letters, where we have two faithful, painstaking teachers. This department is under the supervision of the Public School Board of Toronto, who not only supply the teachers, but also the public school supplies, including text-books. The boys attend school for the half of each day, and work at their trades the other half. This system is preferable to that of attending school all day for these lads. They do not seem to be able to concentrate their minds on their studies for a much longer period than from three to four hours. Our system affords about an equal division of time for manual and scholastic training. It must be remembered that the large majority of boys committed are persistent truants from school; this is the primary cause of commitments; from playing truant they easily become companions of older and worse boys. The next step is the Police Court, for some infringement of the law. Hence they do not take kindly to the school room. All mental effort seems a drudgery. The task of the teachers, therefore, in stimulating mental activity is a difficult one. Add to their former truant habits, the fact that they are below the average Public School boy in intelligence; and the further fact that so many of them have injured their mental growth by the free indulgence in the use of the cigarette; the public may then have some slight conception of the difficulties that beset our teachers. That the boys make the progress they do is a tribute to the excellent teaching ability of the teachers. The subjects taught in the more advanced classes are arithmetic, reading, literature, composition, geography, history, hygiene, writing, spelling and dictation. In the junior classes the time is almost exclusively devoted to arithmetic, reading, writing, spelling and composition.

Not having a resident Chaplain, we are dependent largely on outside assistance for our religious instruction. Every Sabbath morning the boys are taken to the village for Divine Worship. Once a week an evening service is conducted by different ministers of the different Protestant denominations in Toronto. These have been productive of good. On Sabbath afternoons the entire school is formed into classes for the study of the international series of Sabbath school lessons. These are taught by our own officers.

As shown in statistical tables, the number of boys in attendance, December 31st, is 52. These are divided into four groups, according to age and size, and are placed in cottages. Each cottage is in charge of an officer and matron, who are selected because of their special fitness for this class of work. We always endeavor to secure Christian men and women for cottage supervision. They act in the capacity of father and mother to a large family of boys. This is the nearest approach to home-life that is possible under such conditions. The officer is also an instructor in some trade taught in the school. The boys assemble in their cottage reading-room in the evenings, when from one to hours (according to the season) are devoted to the preparation of lessons for next day's work in the

school-room ; the reading of books, magazines, etc., by the boys, or some book by the officer or matron in charge ; games, etc.

On the play ground, the boys prove themselves adepts at all kinds of athletic sports, baseball and football being the ones most favored. Lacrosse and cricket are occasionally indulged in. During the winter months basket-ball is the popular sport. Our large gymnasium makes the game possible. All these sports have their place and value in developing manliness and physique in the boys. We have been able to supplement this in our gymnasium, where a very moderate supply of apparatus for physical culture has been placed. We have also one hundred rifles supplied by the Department of Militia. These have proved of great service in our military drill.

During the session of the Legislature in 1900 an amendment to the Industrial School Act was passed whereby the control of children by the Industrial Schools was extended until they reach the age of eighteen years. This has not, in my opinion, accomplished all we had hoped for. Nearly 50 per cent. of the boys in this school are committed under the Dominion Act ; over these we can exercise no practical control. The Amendment provides for those committed under authority of the Ontario Act. Here there is a weakness. We should either endeavor to have a change made in the Dominion Act, or have all boys committed under the Ontario Act. So far as my experience goes I think this change in the Act has proved beneficial. In a few cases we have had to exert the authority thus vested in the school, and bring back some who had violated their parole for short periods of detention. In order to make it the more effective, however, there should be uniformity among Magistrates and Judges ; all children should be committed for the full term, viz., until they reach the age of eighteen years. This removes all cause of misunderstanding, both in children and parents, as to the power the school may exercise.

I have the honor to be, sir,

Your Obedient Servant,

C. Febrier,
Superintendent.

ALEXANDRA SCHOOL FOR GIRLS.

J. J. Kelso, Esq., Supt. Neglected and Dependent Children of Ontario.

Sir,—I have the honor of submitting the following report of the Alexandra Industrial School for Girls for the year ending December 31st, 1901.

The number of attendance, December 31st, 1900, was 31. Received during the year 6. Average age of girls, 13. Placed out in situations, 8. Sent home, 4. Taken out by Mr. Kelso, 2. Returned, 3. Of the latter, one has since been sent to her home.

Of those admitted during the year, one was placed here for a short time by her parents for discipline, one was placed here by Mr. Kelso ; two were accused of dishonesty and incorrigibility—both parents dead—another, also accused of dishonesty and incorrigibility, has a mother and dissipated father ; one here for incorrigibility has step-mother and dissipated father.

Of the new arrivals, the maintenance of one is charged to County of York, one to parents, two to Toronto, and one to County of Haldimand.

There have been about six hundred articles of clothing, household linen, etc., made by the girls during the year, including hose knitted and one hundred yards of crocheted and knitted lace have also been done as a little recreation from plain sewing. This, with instruction in all kinds of household work, forms the industrial part of their training.

Several hours each day are spent in school under the instruction of a public school teacher, so that head and hands are alike being trained to take a proper part in the world's bread field of battle.

We keep in touch with our girls when they leave us, and have received many letters from mistress and maid which are encouraging. We also visit whenever possible.

We have tried to do what we could, though not all we hoped to do. The seed has been sown diligently and faithfully with much prayer and only our Heavenly Father knows with what result.

With the experience we have gained we more fully realize that it takes years of patient and persevering work to even in a measure overcome the result of the lack of proper home training which has been the misfortune of all entrusted to our care and to endeavor to instil into their minds the principles of right and wrong.

Home life at the school is made as bright and attractive as possible, the matrons are the mothers and our aim is to try and win the love and confidence of our girls and so draw out all that is best in their natures. The day is always begun and ended with family worship, the children committing to memory verses of Scripture both morning and evening. so that in this way they are gaining a knowledge of the Bible, which we trust will prove a guide through life.

To break the monotony of daily routine we have many diversions—in the summer, trips to the woods and beach, getting near to nature's heat, and in the winter, meetings of various kinds, entertaining, helpful and elevating, out-of-doors, skating, with an occasional sleigh ride or other treat for those who get the most good-conduct marks.

Last year we spoke of the great need of a new laundry, and assembly-room for our meetings ; that need has now been supplied, we are happy to say, and we have a bright and commodious laundry ; also an attractive assembly room, where we can accommodate quite a number of our friends when they come out to give us entertainments and where we can hold our Sunday School.

We hope with the improved equipment to be able to send forth our girls much better fitted for domestic service. To supply this long-felt need, our Board has unfortunately had to assume the burden of debt, but we trust the friends of this work, when this fact is brought to their notice, will come to their aid with practical help. Surely this is true home mission work, and must enlist our warmest sympathies, striving to win these children to a better life, educating them to truth and virtue, saving them from what would inevitably occur—lives of sin and shame, trusting to send them forth into the world again, so that they, in their turn, will exert an influence for good on all those with whom they come in contact.

Respectfully submitted, Clara P. Lugsdin, Supt. Alexandra Industrial School.

ST. JOHN'S SCHOOL, EAST TORONTO.

J. J. Kelso, Esq., Superintendent Neglected Children of Ontario :

Dear Sir,—I beg to forward to you the desired information relative to the school during the year :—

On the 1st of January there were in the school 48 boys. We received eleven (11) during the year, six of whom are from the city and five from other municipalities. We sent out 19, six to places and thirteen to their parents. None of those sent out have since been in any trouble, as far as I have learned. Those of the city come frequently to see us, and tell us of their progress. The boys have behaved nobly during the year, and did not fail in responding to the confidence when placed on their honor on the several occasions that they have been permitted to visit their homes. Of course we must make a judicious distinction as to those allowed such privileges. We never refuse parents and guardians to see the boys when we are satisfied that they are respectable. I find those visits to produce salutary results on parents as well as pupils. The trades taught are shoemaking, tailoring, carpentering, gardening and cooking, but we find it

very important to give the preference to the school-room work, as the majority of the boys are quite ignorant when they arrive here, as they have nearly all been truants ; hence, their dislike for school makes teaching them up-hill work.

We have not assumed any special uniform, as the plain clothes are more in harmony with the home-life, and parents as well as visitors, are better pleased to see the boys live as in an ordinary college, thus discarding all signs of prison life, and we endeavor to have parents assist us in keeping their children contented. There has been only one case of absconding during the year, and the boy returned at his own option ; he seemed to have had rather hard experiences during the two weeks' absence.

It seems a rather difficult task to secure proper homes for the younger boys, as people are rather reluctant in taking into their families children whose parents are not deemed respectable. Some letters received are rather amusing on account of the perfection required in the poor gamins. One would think that no consequences of original sin should exist in a boy who has passed some time in the school. Again, there is too much of the grinding system imposed on the farm boy. He should not be sent to chop wood, whilst the horses are feeding at noon. Thus, a poor boy, would rather change places with the horse. The above has happened during the year. There is no encouragement to the lad, as a man's work is required for nominal pay.

The health of boys is and has been excellent during the year, only one case which seemed serious, and only two official visits of the doctor during the year. The number of boys in the school at the present time is 44. Yours very respectfully, Bro. Orbanus, Superintendent.

ST. MARY'S SCHOOL.

During the year five girls have been committed to the St. Mary's School for Catholic Girls by Magistrate's order, four from Toronto and one from Guelph. The neglected condition of these girls was evident in the fact that they knew only the merest rudiments of education. Besides those regularly committed there are three girls who have been placed in the institution by the St. Vincent de Paul Society for instruction. There are also some twenty-three girls who been received by private arrangement with parents or other institutions. All these children receive instruction together. The routine of study and work is five hours at school each day, and the afternoon devoted to such employment as the laundry, kitchen and general housework. There is no special training in sewing yet, but it is proposed to introduce this in a short time. In addition to their work among the children the Sisters conduct the Good Shepherd's Refuge for Women. This department is carried on in another wing of the same building as the school, but there is no communication between the inmates of the two institutions.

GOVERNMENT GRANT.

For the past year (1901) the Government grant to industrial schools, at the rate of ten cents per day for each pupil, amounted to $8,282.20, made up as follows :

Victoria School	$5,641 90
St. John's	1,569 20
Alexandra	1,001 70
St. Mary's	69 40
	$8,282 20

THOUGHTS ON CHILD-SAVING.

"The mistake is often made of trying to control children and adults instead of trying to influence them."

"The old idea was punitive rather than protective or reformative."

"Institutional life, whether for young or old, is contaminating and degrading, and cannot be otherwise."—Dr. Gilmour.

"We are learning from the experience of the past that the wise training of children will be the important problem of the future."

"The parks are generally improved and kept in good condition in the rich neighborhoods. Very little care is bestowed upon the crowded districts where only the poor reside."

"A child who is cradled in ignomy, whose schoolmaster is a felon, whose academy is the House of Correction, who breathes an atmosphere in which virtue is poisoned—to which religion does not pierce—becomes less a respectable and reasonable human being than a wild beast, which we suffer to range in the wilderness, till it prowls near our homes, and we kick it in self-defence."—Edward Bulwer Lytton, in preface to "Paul Clifford."

"Building institutions is not a remedy for child-neglect and destitution. You may build a large reform school, but one year after, when it is filled up, you are just where you began."

"The school system that is disagreeable and irksome to the child must have something wrong in it. Work and play ought to be so combined in the education of the child as to make the attendance a pleasure and delight."

"You may take a few cups of water from the stream without apparently diminishing its quantity, and so it is with child-saving. Children should be rescued from bad surroundings, but an elevation of the moral tone of the community should be the primary motive in all philanthropic work."

"In looking through the belongings of a noted criminal, a scrap-book was found which was entirely filled with clippings from newspapers describing various crimes that had been committed. The man admitted that he gained a good deal of information for his business in reading over these items."

"One of the greatest mistakes of the present day is the short sentence given to habitual offenders, whereby they are confirmed in crime instead of being deterred from repeating their offences."

"Train up a child in the way he should not got, and when he is old he will not depart from it," is almost as true as the authorized version. In spite of all the educational and religious influences brought to bear on prisoners the proportion of reformations is disparagingly small. Therefore do all that is possible to save children from a neglected youth.—Dr. Gilmour, Warden of the Central Prison.

"There's nothing more pure in heaven,
There's nothing on eath more mild,
More full of the light that's all divine,
Than the smile of a little child.
The sinless lips are parted,
With breath as sweet as the air;
And the light most gladly seems to shine
In the gold of the sunny hair."

"The hereditary and organic dispositions with which a man is born may be modified through the persistent influence of the social environment in which he lives, and by the education, physical, mental and moral, to which he may be subjected. But when the inborn dispositions are left to drift toward violence and cunning, and the primitive bestiality of man revives, when to the lack of education is added want and alcoholism, the crime is as sure to follow as the solution to mathematical equations."

"The daily work in a charity organization office, to be well done, demands:
"An intelligence that shall not slumber.
"An earnestness that shall not tire.
"A patience not to be overcome.
"A sympathy that will not suffer itself to be chilled.
"And none know better than those of us who have attempted the work how miserably easy it is in these respects to fail, and how miserably certain we are, when we fail, to err."

"In penal law, educative and preventive measures should take the place of repression; penalties should be graduated, not, as in the present penal codes, according to a hypothetic degree of personal culpability, but by a classification based on the degree of social danger presented by the criminal."

"Inherited tendencies and aptitudes still form the foundations of character, but individual experience has come to count as an enormous factor in modifying the career of mankind from generation to generation. It is not too much to say that the difference between man and all other living creatures, in respect of teachableness, progressiveness and individuality of character, surpasses all other differences of kind that are known to exist in the universe."—Prof. John Fiske, "Destiny of Man."

"There is constant need of educating the community concerning the treatment of the criminal. It is only through such education that we can hope to get better laws, better institutions, better standards of administration, and, in general, better men and measures for dealing with the practical problems of crime, its prevention and correction."

"Potentialities of good citizenship exist in the great majority of children of the slums, including the offspring of actual criminals. The great problem of criminology is to preserve youthful persons from criminal contamination and to encourage them to lives of rectitude."

"The slums weaken physical life, sap the foundations of home life and poison the sense of decency and morality in early childhood. They are the devil's garden for the production of weaklings, idiots, criminals and profligates."

"Think of the surroundings among which the whole of a neglected boy's life is spent. Dirty, squalid, over-crowded, evil-smelling rooms are all that he knows of, to associate with the idea of "home." He cannot live in them; nobody can. He may roost in them for the night, that is all. The divine charm of family and home life are wholly unknown to him."

THE CARE OF AGED RELATIVES.

There has been some agitation for the adoption of a law in this Province compelling children to contribute toward the maintenance of aged and indigent relatives. Although id does not come up in connection with this work, it may be of interest to give here the law as it exists in Ohio :

Sec. 7017-3. Any adult person, a resident of this State, having a parent within this State, said parent being destitute of means of subsistence, and unable. either by reason of old age, infirmity or illness, to support himself or herself, who is possessed of or able to earn means sufficient to provide such parent with necessary shelter, food, care and clothing, and neglects or refuses to do so, shall, upon conviction, be deemed guilty of a misdemeanor, and punished by imprisonment in jail or in a workhouse, at hard labor, for not more than one year nor less than three months. Provided, however, if, after such conviction and before sentence, such person shall appear before the court in which such conviction shall have taken place and enter into bond, with good and sufficient security, to be approved by said court, to the State of Ohio, in the penal sum of $1,000, conditioned that he will furnish such parent with necessary and proper shelter, food, care and clothing, the said court shall suspend sentence therein. (93 v. 114.)

Perhaps there are tenderer, sweeter things
Somewhere in the sun-bright land ;
But I thank the Lord for His blessings
And the clasp of a little hand.

A little hanp that softly stole
Into my own that day ;
When I needed the touch that I loved so much
To strengthen me on the way,

Softer it seemed than the softest down
On the breast of the gentlest dove ;
But its timid press and its faint caress
Were strong in the strength of love !

It seemed to say in a strange, sweet way,
"I love you and understand,"
And calmed my fears as my hot heart-tears
Fell over that little hand.

Perhaps there are tenderer, sweeter things
Somewhere in the sun-bright land ;
But I thank God for His blessings
And the clasp of a little hand.

—Frank L. Stanton.

"At one time the enemies of reform in the treatment of children made a very great deal of the rights of parents, as if those rights included among them the right to be unjust and cruel. Thanks, however, to the efforts of Lord Shaftesbury and others, those millowners and factory proprietors who used parental authority for their own selfish, personal gain, to the life-long injury of young children, had to give way. Later on, the opponents of a general system of education fell back on the same thing, but Parliament gave the final death-blow to the fallacy that children may be dealt with

by parents just as they choose, however disastrous to the children the choice may be, when in 1889 and 1894 they put checks upon the ill-treatment and evil training of children by vicious fathers and mothers."—English Magazine.

ESSENTIAL QUALIFICATIONS.

"We should have in charge of our reformatories such officers, and only such, from the Superintendent to the least in charge, as are thoroughly imbued with a hearty desire to accomplish the object for which such institutions are established, with a firm abiding faith, that it is entirely possible that these children of unfortunate birth, or of evil environment, neglected, deserted, or wilfully disobedient, may, and can be, saved to true, virtuous, noble womanhood.

Persons whose hearts beat in sympathy with the great heart of the Master, whose spirits are touched with the fire from the altar of self-sacrifice, whose love is a reflection of the divine, whose purpose, whose anxious solicitude is to be a means of salvation to all who are placed in their charge."—W. G. Fairbank.

THE CRY OF THE CHILDREN.

The man whose heart is always open to the appeals of suffering childhood, and who loves little children as Christ loved them, has a true heart, and must be a power for good in this world. It is said of Francis Xavier, the missionary, that upon one occasion he sought his bed utterly exhaused, and in such need of sleep that he said to his attendant:

"I must sleep a few hours; I am utterly worn out; so do not call me, no matter who asks for me. Tell them that they must wait until I awaken of my own accord." The servant promised to obey this order, and Xavier lay down, but a few minutes later he appeared at the door of his tent and said, quietly, to the attendant:

"I forgot; if a child need me, call me."

Only a great heart, and one filled with Christlike love and pity for children, could have prompted such words at such a time.

The cry of the children, who need love and protection from the powers of evil, is heard throughout the land. There are many helpless and utterly neglected children in every great city, and the cry of suffering childhood is a clear call to every true heart to come to the defense and rescue of the children who are powerless to help themselves. "If a child needs me, call me." How many of us can say these words in the spirit in which Francis Xavier said them? How many of us are giving heed to the cry of the children who need our help to rescue them from an environment of sin and sorrow?

THE INFLUENCE OF KIND WORDS.

Whenever you can conscientiously encourage anyone, do so. You would not leave those plants in your window-boxes without water or refuse to open the shutters that the sunlight might fall upon them, but you leave some human flower to suffer from want of appreciation or the sunlight of encouragement. There are a few hardy souls that can struggle on stony soil, shrubs that can wait for the dew and the sunbeams, vines that will climb without kindly training—but only a few. Utter the kind word when you can; give the helping praise when you see that it is deserved. The thought that "no one knows and no one cares" blights many a bud of promise. Whether it be the young artist at his easel, the workman at his bench, the boy at his mathematical problems, or the little girl at her piano, give what praise you honestly can, for many a one has fallen by the way for the want of that word of encouragement which would have "stablished his feet."

THE CARE OF DEFECTIVES.

"One of the saddest and most discouraging facts in sociology is the constant increase of the defective, dependent and delinquent classes Each decennial census shows this in striking figures. Yet nothing, or hardly anything, is done to arrest this increase. At every Session of the Legislature we hear of the need of better provision for the defective classes. Large sums are asked to provide greater hospitals for the insane, institutions for the idiotic and other classes. The appropriations for maintenance grow steadily with each biennial period. We provide with great liberality for the consequences, but we hardly touch the causes. Is it not time that the causes of the evil should be studied, and, if possible, that measures should be taken to check the stream of vice and dependency at its fountain? There is one prolific source of this evil stream that is so well known and understood, and so clearly within the power of the State to curtail, that it is a source of wonder why effective measures have not long ago been used to stop it. There are in every State many imbeciles and idiots. There are about one hundred thousand of them in the nation. With proper training, beginning in early life, followed by proper and permanent control, more that half of these persons might be made approximately self-supporting. About 15 per cent of the whole number are now enjoying proper training and adequate care. Of these more than half are now, or surely soon will be, earning their own support. Most of the others are suffering various degrees of neglect. Some are in county poorhouses or other unfit institutions, where a small percentage are usefully employed; the others, at the best, are harmless; most of them are mischievous. Some are in private homes, a burden almost heart-breaking where they are kindly cared for, suffering unspeakable cruelty and degradation where they are abused or neglected. Some are wandering about debased and debasing. Few are in anything but unfit surroundings. Many are reproducing their kind, with little or no hindrance. Few poorhouses of the land are without one or more families of imbeciles among their inmates. Still more numerous are the cases of idiotic women, the mothers of defective, illegitimate children, often begotten as well as born in the poor-

house. Under present conditions few of these unhappy creatures will escape repeated motherhood until past the reproductive age. From these neglected or abused, feeble-minded persons have come, or will come, most of the next generation of idiots, imbeciles and epileptics, and a vast number of the prostitutes, tramps, petty criminals and paupers. Could anything better be done, anything more statesmanlike, anything more human, anything more truly economic, than to take these persons, now little if anything more than human waste material, and, first, make them useful and self-helpful, and then effectually stop their natural increase?

This is the work of the various schools for the feeble-minded, of which there are now in the United States some twenty-five, supported by about eighteen States, New York and Pennsylvania having each several different institutions. They are called "schools," and they begin as such. But it is rapidly becoming an accepted fact that the school is only the beginning. They train the imbecile, develop his weak body, bring some coherence to his feeble mind, strengthen him in every way. Especially do they teach him to work, and when this is done, and he has gained all the school can give him, they graduate him to the shop, the farm or the domestic department, a useful, happy laborer, proud of his ability and willing to exercise it. Of course this is not possible with all the feeble-minded, but it can be accomplished for many. Those incapable of learning the simplest arts of life must certainly be kept somewhere, and at the public expense. The necessary cost of their care can be reduced to a minimum when their slightly more capable brethren and sisters are employed to wait on them. There is no better nor more profitable employment for the trained imbecile than in caring for the younger or more helpless of his own kind. In the larger institutions this is recognized in a marked degree, and the average per capita cost is much reduced by this means. For other classes, gardening, farming, the care of stock, roadmaking, brickmaking and many other simple forms of labor are available.

In time the institution should grow into a village. The villagers should enjoy all that other people do, except the joys and sorrows of married life, and the excitement of popular elections. They could and should be made happy, useful and contented. But they should neither be the parents of another generation like themselves, nor should they be thrown out into the world, on their own resources, to develop into tramps or petty criminals.

Of our present number of imbeciles fully 70 per cent. owe their affliction to hereditary influences; only 30 per cent. to accident or disease.

To care for them all now, and stop the increase, means that the stream of which idiotic parentage is the source would be diminished by two-thirds of its volume in thirty-five years. Can you suggest a more profitable investment for the State than this?—Alexander Johnston, Superintendent of the Indiana State School for the Feeble-minded.

REPORT

ON

JUVENILE IMMIGRATION.

There is very little of an unusual character to record in connection with the work of home-finding that has been carried on in Ontario by the philanthropic societies of Great Britain. There are eight receiving homes in this Province from which parties of children are placed out in situations and afterwards supervised. Very little change has taken place in the personnel of the local agents, and it is a pleasure to be able to record that the work has been carried on in an efficient manner The various agents are men of high character, who desire only to do the best class of work and to properly protect and care for the children entrusted to them. There continues to be a very large demand for these children, and they are not only a pleasure and a help on the farms of the Province, but are also a valuable addition to the population of this country. The impression that these children were, as a class, diseased and criminal, is fast disappearing, much of the misapprehension in this respect having been founded on a very superficial knowledge of the work. An occasional child goes astray and does wrong, but the great majority appear to be living honestly and respectably.

The number of children received in Ontario during the year was 1,165, an increase of about 100 over the previous year. Under the Act of 1897 these children were all personally inspected and certified by Mr. P. Byrne, the agent for Ontario, before leaving for the old land. His reports, given herewith, indicate that the work of inspection has been carefully performed, and that, as far as human judgment goes, the children are such as could not well be prohibited from enjoying the undoubted advantages of emigration.

CHILDREN RECEIVED DURING THE YEAR.

The following table gives the number of children brought to Ontario during the year by the various agencies :—

Agency.	Boys.	Girls.	Total.
Marchmont Home	39	32	71
The MacPherson Home, Stratford	25	21	46
The J. W. C. Fegan Home, Toronto	48	...	48
Dr. Stephenson's Home, Hamilton	56	...	56
Catholic Emigration Society, Ottawa	56	31	87
Dr. Barnardo's Home, Toronto	515	...	515
Dr. Barnardo's Home, Peterborough	...	303	303
Church of England Society, Niagara	...	39	39
Total	739	426	1,165

MR. BYRNE'S REPORT FOR THE YEAR.

In summarizing the work of the year, Mr. P. Byrne, the Agent for Ontario, at Liverpool, writes as follows :

J .J. Kelso, Esq., Superintendent Neglected and Dependent Children of Ontario;

Dear Sir,—I have the honor to report that in the course of the past season I inspected and passed 21 parties of indigent children, who were sent out for settlement in Ontario by the under-mentioned Homes, namely :

Dr. Barnardo's Boys' Home, Stepney Causeway, London.
Dr. Barnardo's Girls' Home, Barkingside, Essex.
Southwark Catholic Emigration Society's Home, London.
Mr. Shaw's Children's Home, Strangeways, Manchester.
Mrs. Birt's Sheltering Home, Liverpool.
Dr. Stephenson's Children's Home, Bonner Road, London.
Dr. Stephenson's Children's Home, Edgworth, Lancashire.
Miss Macpherson's Home, London.
Mr. Fegan's Home, Southwark, London.
Mr. J. Galloway's Girl's Home, Ardrossan.
"Waifs and Strays" Society's Home, London.
Royal Albert Orphan Asylum. Worcester.

The total number of children in these parties was, 1,471 comprising 973 boys and 498 girls. These figures show an increase over the previous year of 215 boys and 10 girls.

As in previous seasons, a small proportion of the children had to be examined on board ship instead of at their respective Homes. This was owing, as before explained, to some of the Homes having a great many branches in widely separated districts, so that to visit each branch or assemble all the children at one place for the purpose of examination was equally impracticable. But in such cases special care in the selection of the children has to be exercised in order to make certain of their being passed.

I am glad to be able to say that the children sent out this year showed no inferiority in fitness to those emigrated in past seasons. On the contrary, I feel justified in stating that it seems to me there is a gradual improvement observeable in the demeanor, appearance and general eligibility of these juvenile emigrants.

I have also noticed that among the older boys and girls an increasing proportion of them seem to be well educated judging from the standards they passed in school. I have been likewise struck with the long list of domestic duties in which the larger girls had been carefully trained, rendering them capable and valuable helps in household work. This explains the great demand there is for them in Canada and the regret manifested in this country at their departure.

It may be remarked that those responsible for the training and selection of the children are always sincerely anxious to send out to Ontario only such children as are likely to do well for themselves and their future employers, and thereby to reflect credit on the Homes from which they have come. I may observe, too, that in all cases where I have found it necessary to object to the emigration of a child on account of some defect, my objections have been invariably received in a proper spirit and without any attempt being made to over-rule them. I have the honor to be

Your Obedient Servant,

P. Bryne, Agent for Ontario.

OTHER CORRESPONDENCE.

Other letters received from Mr. Bryne during the year will give some further information concerning this class of work, and the care that is exercised in the selection of the children :

J. J. Kelso, Esq.,
Superintendent Neglected and Dependent Children, Toronto.

Dear Sir—I send you herewith enclosed list of a party of 62 boys whom I have examined at Mr. Birt's Homes, Liverpool, and who sailed on the SS. "Dominion" on the 7th inst. for Knowlton, Quebec

I found them all physically and mentally sound, well reported of, and as far as I could judge in every respect eligible for emigration. Yours truly,

P. Byrne, Agent for Ontario.

Liverpool, March 23rd, 1901.

Dear Sir,—I have the honor to send you herewith enclosed a list of 225 boys whom I examined at Dr. Barnardo's Homes on the 19th inst. and who sailed by the S.S. "Tunisian" on the 21st inst.

I found them all eligible, being apparently in good health and bright, neat, and intelligent-looking, I inquired into their characters, and found the reports regarding them satisfactory.

A party of 18 girls from the Waifs and Strays Society, Peckham, London, also sailed on the same vessel. These I also examined at the Society's Home, and found them a very nice lot of children and in every way suitible for emigration.

The list of girls I will forward next mail, it having been sent to the manager for signature and not yet returned to me.

Parties from several other Homes will be ready for embarkation within the next two or three weeks.

Yours truly,

P. BYRNE,
Agent for Ontario.

Liverpool, March 29th, 1901.

Dear Sir,—I send you herewith enclosed the list of 18 girls from the "Waifs and Strays" Home, Peckham Rye, who were duly examined and sailed on the 21st inst., as reported by me in my letter of the 23rd inst. I also enclose lists of 38 boys from Dr. Stephenson's Home at Bonner Road, London and Edgeworth, Lancashire, who sailed per SS. "Vancouver" yesterday, the 28th inst. A few of these belonging to distant branch Homes were examined on board the steamer. They all proved to be a very desirable class of boys, being well trained, of good character and looking healthy, bright and intelligent.

The next party to go forward will be from Mr. Shaw's Boy's Refuge, Manchester. It will be joined by smaller parties from the Royal Albert Orphan Asylum. Worcester and Mr. Galloway's Girl's Home, Ardrossan, Scotland.

Yours truly

P. BYRNE.

Liverpool, April 13th, 1901.

Dear Sir,—I send you herwith enclosed lists comprising a party of 50 children, who sailed on the Steamship "Dominion" from this port on the 11th inst. for the distribution Home at Belleville, Ontario. They came from three different training Homes.

namely: Mr. Shaw's Boys' Refuge at Manchester, Mr. Galloway's Home at Saltcoats, and the Royal Albert Orphan Asylum at Worcester. They were all examined and passed by me at their respective Homes except four whom I examined on board the steamer.

The children were all in good health, neat and clean in appearance, and, so far as I could ascertain, were well conducted and of good character. They were all supplied with excellent outfits, and seemed cheerful and happy at the prospects before them.

Yours faithfully,

P. BYRNE,
Agent for Ontario.

Liverpool, May 3rd, 1901.

Dear Sir,—I have the honor to send you herewith enclosed lists of two parties of child emigrants, inspected by me, and who sailed from Liverpool yesterday for Ontario. One comprises 20 girls from Mr. Shaw's Home at Manchester; the other 19 boys and 17 girls from various branch Homes belonging to the Southwark Catholic Emigration Society, London. These last had to be inspected on board ship as they came from so many different places. The Manchester party were examined at their own training Home. I found all the children of both parties in a satisfactory condition, being in good health and free from physical and mental defect. A large proportion of the girls were old enough and sufficiently well trained to be fit to enter at once into domestic service. Many of the boys, too, were strong and well developed, and had received much useful training in a variety of industrial pursuits.

I have the honor to be, your obedient servant.

P. BYRNE,
Agent for Ontario.

Liverpool, May 11th, 1901.

Dear Sir,—I have the honor to send you herewith enclosed a list of children whom I officially examined at Miss Macpherson's Home, London, on the 4th inst. The party consisted of 25 boys and 19 girls, all of whom I found in every way legally fit and suitable for emigration. They sailed per SS. "Numidian" on the 9th inst.

I have the honor to be, your obedient servant.

P. BYRNE,
Agent for Ontario.

Liverpool, May 18th, 1901.

Dear Sir.—I send you herewith enclosed lists of a party of 74 child emigrants, comprising 50 girls and 24 boys from Mrs. Birt's Sheltering Homes, Liverpool, destined for the Knowlton Home, Quebec.

I examined the children in due course at the Homes, and found them all healthy and apparently free from physical or mental defects, and in every respect eligible for emigration in accordance with legal requirements.

The party sailed by the SS. "Dominion" on the 16th inst.

I have the honor to be, your obedient servant.

P. BYRNE,
Agent for Ontario.

Liverpool, June 7th, 1901.

Dear Sir,—I have the honor to enclose herewith lists of two parties of emigrant children, one consisting of 107 girls from Dr. Barnardo's Home at Brakingside, Essex, the other, comprising 23 boys, from the various branch Homes of the Southwark Catholic Emigration Society, London. The first named party were examined at the Barnardo Home for girls, near Ilford, Essex, and the latter, on account of their coming from many widely separated branch Homes had to be examined on shipboard. Both parties came well up to the standard of fitness for emigration.

Referring to your letter of the 21st ult. regarding the girl whom I recently declined to pass on account of her mother being in a lunatic asylum, I have since learned that no other case of mental disease was known in the family. The child herself is bright and healthy, and has no apparent defect of any kind. Under these circumstances I think it will be quite right to let her go with the next party that proceeds from the Home where she is staying. Taking the children generally, what often astonishes me, considering the sad histories of many of them, is the high average of physical comeliness and well-mannered demeanor which they exhibit. This speaks volumes in favor of the excellent training and the humane and kindly treatment they receive in the Homes here.

Yours truly,

P. BYRNE,
Agent for Ontario.

Liverpool, June 27th, 1901.

Dear Sir,—I send you herewith a list of 48 boys from Mr. Fegan's Home, London, who sail to-day by the SS. "Cambroman."

I examined them at the Home, and found them all quite eligible for emigration. They are mostly strong, active boys, who will be warmly welcomed on Ontario farms.

I have the honor to be, your obedient servant.

P. BYRNE,
Agent for Ontario.

Dear Sir,—I have the honor to send you herewith enclosed lists of emigrant children whom I examined previous to their sailing for Ontario on the 18th and 25th insts., namely, 313 boys from Dr. Barnardo's Home at Stepney, London, and 106 girls from Dr. Barnardo's Home, near Ilford, Esssex. Also 22 girls from the Waifs and Strays Society's Home at Peckham, London. A few children who joined this party at Liverpool I did not see, being absent on other business on the day of sailing, but I am assured that they were equally eligible with the rest whom I personally inspected. All the parties passed the examination with credit, being thoroughly healthy, well trained, and well reported of and presenting a clean, tidy and wholesome appearance.

I have the honor to be, your obedient servant.

P. BYRNE,
Agent for Ontario.

Liverpool, Aug. 29th, 1901.

Dear Sir,—I send you herewith enclosed a list of 31 boy emigrants from various branch Homes of the Southwark Catholic Emigration Society, London. Owing to their coming from so many different localities they were necessarily examined on board ship.

I found them to be a healthy-looking lot of children, and, so far as I could ascertain, were in all other respects quite eligible for emigration. They sailed in the SS. "Parisian" this day.

Yours truly,

P. BYRNE,
Agent for Ontario.

Liverpool, Sept. 21st, 1901.

Dear Sir,—I send you herewith enclosed lists of three parties of emigrant children, who sailed for Ontario yesterday, consisting of 111 boys and 107 girls from Dr. Barnardo's Homes at Stepney, London and Ilford, Essex; also 18 girls and 1 boy from various branch Homes of the Southwark Catholic Emigration Society, London.

The children were all carefully inspected as usual, and found to be well up to the standard of fitness, mentally and physically .and. as far as I could ascertain, quite eligible and suitable for emigration in all respects.

Yours truly,

P. BYRNE,
Agent for Ontario.

Liverpool, Oct. 7th, 1901.

J. J. Kelso, Esq.,
Superintendent Neglected and Dependent Children, Toronto.

Dear Sir,—I send you herewith enclosed list of a party of 17 boys from various branches of Dr. Stephenson's Homes, London, who sailed for Ontario on the 3rd inst.

They were examined by me on board ship. They were all found to be entirely fit for emigration.

You s truly,

P. BYRNE,
Agent for Ontario.

Some of Dr. Barnardo's Boys.

THE WORK IN THIS PROVINCE.

DR. BARNARDO'S ONTARIO WORK.

The past year has been a record one in Dr. Barnardo's work, as nearly one thousand boys and girls were brought to Ontario and the North-West to be placed in homes and situations. Very few realize the extent of the work that is carried on by Dr. Barnardo in this Province. The Canadian agent, Mr. Alfred B. Owen, has a staff of fourteen persons directly engaged in looking after the boys annually brought out from England and placed in farm situations. Each lad is cerafully recorded and visited in his home to see that he is properly treated and remunerated. There are over five thousand boys under supervision at the present time and during the past year they were paid 3,145 personal visits, while the General Superintendent states that over 36,000 communications have been sent to boys or employers during the past twelve months. There are at the present time three hundred and sixty-six small boys boarded out in the Muskoka District, for whom $5.00 per month board is paid. As these reach the age of eleven and twelve they are drafted off to free homes. and usually commence to earn wages at thirteen or fourteen.

During the past year 515 boys were received and placed out, in addition to the 303 girls who went to the receiving home at Peterborough, and a number of parties of lads who passed on to the North-West. The demand has far exceeded the supply, and if a much larger number of children had been available there would have been no difficulty in providing for them. The system of maintaining a close and constant supervision over the children placed out, which has been a prominent feature of Dr. Barnardo's emigration work from its first commencement, has been in active operation during the past year. The younger children have been regularly visited in their situations and foster-homes by the various members of the large and competent staff employed in this department of the work, and by means of these personal visits, as well as by correspondence, every effort has been made to keep the Home closely in touch with those for whom it is responsible, and under all circumstances to promote their interests and well-doing.

DR. BARNARDO'S HOMES FOR GIRLS.

During the year 1901 3 parties of girls have been sent from England to Hazel Brae, Peterborough, by Dr. Barnardo—in June, July, and October—each party consisting of about 100, of ages ranging from six to sixteen. the proportion being girls between the ages of 11 and 14 years. These have all, with the exception of about twenty little ones still at the Home, been placed out in the various parts of Ontario, in districts extending from Ottawa to Walkerville, and north as far as Huntsville. They have as a rule settled into their new homes brightly and contentedly, and, with very few exceptions, are giving good satisfaction, and in the case of the little ones especially are winning much affection. Over fourteen hundred visits to girls have been paid during the year, this being considered a most important part of the work, and practically every child not old enough to guard her own interests has been visited or heard from, or has herself visited the Home during the year, and a record of each is kept in the Institution. Many younger ones have been seen more than once during the year. In one or two solitary cases removals have been made at the request of the Home, but on the whole the children have been found in good homes, well cared for and kindly treated .

NIAGARA-ON-THE-LAKE.

The receiving Home maintained by the Church of England Incorporated Society for providing Homes for Waifs and Strays at Niagara-on-the-Lake is conducted in a satisfactory manner, and the requirements of the law as to supervision carried out. During the past year two small parties were received on May 21st and July 25th, numbering in all thirty-nine girls, ranging in years from five to twenty, the majority ,however, being from ten to fourteen. The work of the Home is under the direction of a committee of residents of Niagara. and the Secretary, Mr. J. de W. Randall, writes as follows:—

"It has been the aim of the committee in charge of the Home to do all they can for " the children, and to carry out the law requiring visitation and supervision, and any " suggestions made at any time will be appreciated by the committee."

The following report made by the visitor of the Home has been forwarded to me: " The number of visits paid to girls during the year just ended was 240, the number of " miles travelled being about 5,300. With few exceptions, the girls were found to be well " and happy and making satisfactory progress. A very few are yet unvisited, but these " will be seen before long. Forty-five names have been dropped from the visiting list, " as they are now over eighteen. This thinning out makes the work in some localities " a little more tedious and expensive, as it is just as easy to visit a dozen in a neighbor- " hood as it is to see three or four. In addition to the regular visiting there has been " considerable special work, requiring one child to be visited two or three times. During " the year there were three deaths and three marriages among the wards of this institu- " tion."

DR. STEPHENSON'S HOME, HAMILTON.

There has been no change in the work or management of the Dr. Stephenson Receiving Home at Hamilton. Mr. Frank Hills continues to look after the interests of the children sent to Ontario, and this agency is carried on in a very efficient manner. During

the year 56 boys were received, their ages ranging from seven to nineteen years. They came from the various branches of the work in England, and were specially selected with a view to their fitness for making good progress in this country. The majority have been placed in homes and situations within a radius of fifty miles from Hamilton. All the children brought out are personally visited at least once each year, and every assistance and encouragement is given the children. The demand for boys is greater than ever, and some slight difficulty has been experienced through farmers tempting boys to leave their places with a promise of higher wages.

MR. FEGAN'S DISTRIBUTING HOME, TORONTO.

There were forty-eight boys from eleven to eighteen years of age received during the past year Mr. Fegan's Canadian Distributing Home, 295 George street, Toronto. These boys were placed in situations in Western Ontario under the supervision of Mr. George Greenway, who devotes all his time to the work, and is assisted in the visitation by Mr. Morrison. Every effort is made to see that the boys are fairly treated, and reports of unsatisfactory conduct on the part of the lads have been very few. At Christmas a letter of encouragement and advice is sent to each boy, and a distinctive feature of this work is nearly all the lads pay into the Home from their wages the fifty dollars expended on their passage and outfit; it is not compulsory, and in addition to reducing the expense of the work, the lad contributng is enabled to feel that he has honorably discharged an important obligation, and acquire thereby a certain feeling of independency.

THE MISS MACPHERSON HOME, STRATFORD.

The number of children brought out by this Agency during the past year was smaller than usual, viz., twenty-five boys and twenty-one girls, making a total of forty-six. These children, ranging in years from four to eighteen, were carefully selected, and no difficulty was experienced in finding homes for them in the Counties of Perth, Oxford, Middlesex, Wellington, Grey, Bruce, and Huron. These and other children brought out in former years are personally visited, and are looked after in sickness or in trouble by the resident agent, Mr. W. H. Merry, or his assistants. Quite a large number of families have been settled in Canada through this agency, as the boys and girls as they have grown up have written home for relatives, and have contributed liberally toward the expense of the journey out. Altogether ,the work of this agency seems to be in a very satisfactory ondition, and as in the case of other Societies, it is impossible to fill half the applications that are received.

MARCHMONT HOME, BELLEVILLE.

The whole number of children brought out under the auspices of the Marchmont Home, Belleville, was seventy-one, of this number thirty-nine were boys and thirty-two girls, the ages ranging from eight to seventeen years. The children were prsonally selected by Rev. Robert Wallace, who, from years of experience in the work, is able to judge the class of children who would be likely to do well in this Province. As in previous years, the children were selected from the Boys' and Girls' Refuge, Manchester; Mr. Galloway's Orphanage at Saltcoats; and the Royal Albert Orphanage ,Worcester. The majority of homes were found for the children within convenient distance from the distributing centre at Belleville, and two visitors were employed to personally call upon the children in their foster homes. Mr. Wallace reports that a number of the older boys have gone out to Manitoba during the year, and will settle permanently there. Quite a number of the lads enlisted in the various Canadian contingents sent to South Africa. From personal knowledge, I am able to speak with confidence of the valuable work done by the Marchmont Home, both in helping young people to make their way in the world and in providing useful and valuable settlers for this Province.

CATHOLIC EMIGRATION SOCIETY.

During the past year three parties of children were brought out by the Canadian Catholic Emigration Society to the receiving home at Hintonburgh (Ottawa). These parties consisted of 56 boys and 31 girls. The majority have been placed in the easterly counties, a few in Wellington County, and 37 children found homes in the Province of Quebec. Miss Proctor, who had charge of this work, retired during the year, and her place has been taken by Mr. George Washington. He has taken hold of the work with enthusiasm, has visited a large number of the children, some of them more than once, and states that they are making very satisfactory progress. Mr. Washington has decided to place these boys out on a three-year agreement in future. The benefits of said rule as pointed out are:—There is a certainty of removing a child from an undesirable home at the end of three years without trouble; boys, when it is thought advisable, could, at the end of that time, be placed in another part of the country, and gain a more diversified knowledge of farming, and when a boy acquires knowledge readily and develops rapidly better wages can be obtained for him, under these conditions, in his fourth and subsequent years, than would be given if the agreement in the beginning was made for seven or more years

COMMENTS ON CANADIAN WORK

Dr. Barnardo, who spent a considerable time last year visiting and inspecting the progress of his Juvenile Emigration Work in this Province, wrote as follows concerning his trip in the "National Waifs" Magazine:—

My experiences in Canada were widely varied. I have been in the Dominion many times, and on this occasion, therefore, I was no novice to Canadian sights and scenes. But never have I previously witnessed such satisfactory proofs of the magnificent success which has already attended our work of emigration and colonization. During my visit I personally spoke to nearly 1,200 young men and women, whom I saw individually or in large or small groups, as they called upon me at my various stopping places.

When I arrived in Toronto I found that the Annual Exhibition, chiefly of an agricultural character, was taking place. There were consequently many excursion trains running to the capital from the country districts. The result was that large numbers of young fellows who were interested in agriculture, and who were also not averse to a holiday, came to Toronto. At Farley avenue we kept open house during that Exhibition week, and several hundred fellows registered their names at the Home. On one occasion I met as many as one hundred and fifty there, and spoke to most of them individually afterwards. I had subsequent occasions of meeting other lads in the same place. Some of the tallest and best grown men in the long group that surrounded me on two occasions in the grounds of the Home were those who left England quite young; as little fellows under thirteen. It seemed as if they, having been sent out so young, had been benefited by their change of environment more than those who went out at an older age Among the latter emigrants there were not a few fellows of stunted growth, whereas among those who had left us at a very early age there were few who had not attained to fine physique and tall stature. The keen interest these fellows took in the Institutions which had been their home for a few years before they had gone to Canada was delightful to behold.

As may be imagined, I saw and talked with a great many of my former girls of all ages. Many of them were married women. Some I found to be in good social positions —married to men making a fair income, and apparently quite at ease in their new surroundings. In a few exceptional cases former girls of mine occupied positions of some real distinction. In several of these cases the ties with the old home had been entirley broken. Naturally, perhaps, they did not wish to be reminded of their origin. Yet, in other cases, where the girls had married comfortably, there was a most delightful acknowledgement of the debt they owed to the Home. On two occasions at Mrs. Owen's

house in Toronto we had a reception of all girls in and around the city, and a very large muster of most respectable young women gathered to bid me welcome. It was difficult to see in some of them the little creatures who had come under my care, often from the custody of the most unworthy folk.

There is another aspect of our emigration work which I must not overlook. Nothing was more encouraging to me than the fact that almost all the young men I met, with very few exceptions, were either members of some Sunday school or Bible class, or were workers in connection with some Christian Church. Now I do not mean to say that all the young men and women I met, nearly 1,200 in number, were Christians, or even religious. What I do mean is that the Sunday school is such a universal institution in Canada, and has such influence, especially in the remoter rural districts, over young laborers, that the great majority , even of the class that so seldom in England will enter a Sunday school or a Bible class, or any religious meeting, are attached to Sunday schools, and speak of the fact quite simply, and as a matter of course, and without any of the shamefacedness that would be exhibited if one in a country village were to ask an English yokel if he went to Sunday school. The reply of the English youth would probably be a leer and a laugh, and some contemptuous sentence that meant that he was not such a fool; and no doubt there would be the answering laughter and approval of those of his own class who heard it.

In Toronto, for instance, I met a large assembly of former emigrants. They had come from all parts; they had not probably seen each other for years; many of them were quite strangers to the others, having come out by different parties at different dates, and living widely apart. But here they were all assembled. After lunch, at which I was not present, we had one or two hymns. It was a complete revelation to me to note the way these were taken up; the heartiness, the reverential fervour with which they were rendered, and the appearance of the young men during the singing and afterwards during the one or two brief addresses which followed.

Fancy three or four hundred agricultural laborers, because that is what these fellows for the most part were, coming up from various counties of England to London for a holiday and a "jollification," and there meeting an old friend and benefactor; imagine what would be their attitude if on such an occasion an attempt was made at a religious address with hymn-singing. It would have been manifestly incongruous: and numbers of those present would have sidled to the door during the proceedings. All would be glad when it was over. But nothing of this sort marked this audience in Toronto.

And what a stimulus this all is to the cause of emigration! The young people I send to Canada get into a moral and religious atmosphere such as may, perhaps, be realized in the country parts of Scotland, but which is, alas, almost unknown in England! Of course, there are farmers and employers of young people out there who are far from being desirable guardians or associates to young children; but this part of our work has engaged the attention of my Canadian helpers to a very great degree, and they take the utmost pains to make sure that our young people are only planted where the conditions are such as to give hope of good resulting therefrom. They are quick to remove a boy or girl who is in an uncongenial and unsuitable domestic circle. Such work as ours, indeed, would be perilous in the extreme if we had not in Canada a large and active experienced staff of English men and English women giving their lives to the work of looking after these young people ,advising them, assisting them in difficulty, and securing them efficient situations. Surprise visits are paid to my young people all over the Dominion. We are swift to hear and to respond to every cry for help that comes from any boy or girl placed out in life who may not be happily situated. Such cries are fortunately few, because we take such great pains in the first instance; but whenever they occur no time is lost in going to the aid of our proteges.

A MANCHESTER LADY'S VISIT.

Early in the year an English lady visited a large number of girls who had been emigrated to Ontario from Manchester. Her report as printed in an English periodical shows the favorable character of her impressions, and is worth reproducing.

A Visiting Tour in Canada Among Manchester Girls.

In addition to the regular visitation carried on from the Marchmont Home (Belleville), among the boys and girls, who go out from Manchester, Miss Smethurst, the excellent matron, who takes out our girls each year, after she has placed the new party in Mr. Wallace's hands, leaves Marchmont, and visits amongst those she has taken out in former years. Her notes of these tours are full of interest, as she has just returned, we give them to our readers.

After an early morning start from Belleville, and a busy day at Cobourg, I arrive at Brighton at 9 p.m., where it has rained most of the day, get into a hack, which jolts me to the hotel, tell the landlord I want to start early in the morning for a long drive. He sends "a livery man" to me, and I hand him a list of seven farms I want to visit. He tells me that means a drive of forty or fifty miles, so I ask him to bring a good horse and buggy, and we will start at 8 a.m. I wish I could describe each home I visit, but as that is impossible, I will take one or two typical ones.

After calling at three places, where I am asked to stay to dinner, but have not time, we reach C—. Mrs. M. opens the door, is delighted to see us, sends her husband to put in the horse, and takes me into a room where there is a stove, opens the oven door, and I put my feet in, as they are cold (this is a common Canadian custom). While we talk, a tall well-dressed girl comes down, and if I did not know I should certainly not recognize Agnes S., the little girl of ten years, whom Mrs. M. took away the day after we arrived at Marchmont, seven years ago. She is now a well-educated, well informed girl, and useful too, for in a very short time she has prepared a meal of farm dainties, to which it was difficult for us, even after our long drive, to do justice.

During the meal we hear about the Methodist Church, of which A. is an active member, and they are glad to learn all about the old country. Afterwards, in confidence, I hear from Mrs. M. that Agnes is beginning to think she is old enough to choose for herself, and Mrs. M. feels she needs Divine guidance to help A. over this difficult age.

Our horse has been as well fed as we have, so we start again. After a drive of nine miles, we reach Trenton, and have some difficulty in finding the place we want, as the father and three sons have farms in the neighborhood. We soon know we are M. in charge of the house and two children; the house, and children, look as neat as the This is M.W., who went out in 1896. Her mistress has gone out for the day, and has left at the right farm, when a big, neatly-dressed girl of sixteen comes out to meet me. best housewife could wish to see them.

M. tells me how happy she is, she is a member of the church, her master is superintendent of the Sunday School, and though she has small wages she is very happy, has forty dollars in the bank, and plenty of clothes; she would not return to England for anything, and thinks what a chance Susie, her sister, has thrown away.

After two more visits, where I see Teresa, who is quite a useful girl now (and very happy and thankful, because little G., her younger sister, came to pay her a visit, and Mr. and Mrs. H., her master and mistress, fell in love with and adopted her). I drive to the station and return to Marchmont for a quiet week end with a very thankful heart.

On Monday morning I take a railway journey to W.. hire a buggy, and after a drive of seven miles, and some inquiries, reach a neat little frame house. I knock at the door, and here the mistress of the house rushes into my arms and calls me mother. This is F.V., who has been married nearly two years; how excitedly she rushes about to lay the table in the best room, but I insist on having it in the kitchen as usual. She keeps looking out for her husband, who is working on a neighboring farm, and on

his arrival makes him change his boots, and clean himself up, before he is introduced to me. Then we have a very happy meal, F. far too glad and excited to eat, and her husband evidently very proud of her.

The next place is only about three miles away; this is a more pretentious looking house; frame, painted white, on a brick foundation, with barns. I knock and find no one in, but a fine young farmer, with a gentlemanly manner, who tells me his wife is out, but if I want to see her particularly he could jump on his wheel and fetch her. This is the husband of Beatrice, and we agree he shall let her know I am here, while I drive further on to see A. M., who is a girl of fourteen, getting a very good education.

After a very short visit to her, during which she sings and plays for me, I return to B., who is waiting at her door to receive me. Beatrice and her husband worked on the same farm for some years, both being thrifty, and ambitious, saved money, and have taken partnership, in a double sense, in a farm. B. is very proud to show me her dairy, with its bowls of lovely rich cream, and eggs, the quality of which I afterwards have an opportunity of testing, as well as her bread, butter and fruit. It is hard work to get away, but I have a long drive and a steamboat journey before I can get to bed. B. shows me her spare room, which is as pretty as a Canadian square room only can be, and showing evidence of B.'s industry before she was married; she begs me to occupy it for a day or two, but that would defraud other girls, so I say good-bye.

But I had another girl to see, and I drove five miles to see her, "R. M.," who had cost us many anxious hours and prayers ever since she went to Canada, was out when I arrived; she was only in the next house, and when I saw the look of recognition dawn on her face, and her eager rush towards me. I knew it was all right. How she laughed and talked and regretted her husband was away, and showed me his photo.

One more day's work before we close this brief account. After taking farewell of all the friends at Belleville, with many Scripture promises ringing in my ears, I go by train to K. I got into a vehicle with two horses, as there had been heavy rain, and the roads are bad, and drive to S. For more than half a mile the horses are up to the knees in mud, but they struggle on bravely, and at last we reach a farm which seems to be at the world's end.

A venerable old man, with quaker speech, asks if I am Miss S., his answer comes from a girl of fifteen, flying down the path to meet me; this is Fanny, who lives with a fine old couple and their middle-aged son, who works the farm; she is treated as their own child, is a very good girl, has joined the Society of Friends, and, having a good voice, leads the singing at the meeting. The old lady tells F. to "have a good visit" with me while she gets tea ready, so she takes me to her bedroom, and says: "What would my mother say if she could see this nice room I have all to myself?" She gives me two dollars, one for Mr. Shaw for the Homes, and one for her mother.

NO MONOPOLY IN WORK FOR CHILDREN.

This work for children is one in which there can be no monopoly. There is much to do, and all who love their fellow-men can help to remove the stumbling blocks from the children's pathway and surround them with helpful and encouraging influences. This report is written in the hope that it may quicken the interest and enthusiasm of those already engaged in the children's service, and gain many new friends. An intelligent study of social problems will demonstrate the value and importance of child-saving, and no philanthropic work offers such permanent results or such pleasure in the doing. Much can be done without money, as even the poorest can give their endorsation and sympathy, report cases of neglect and find good homes for little ones. Literature or information bearing upon the work will be supplied at any time, and correspondence is freely invited.

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REPORT

OF THE

INSPECTION OF LIQUOR LICENSES

FOR THE YEAR

1901.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:

PRINTED AND PUBLISHED BY L. K. CAMERON.

Printer to the King's Most Excellent Majesty.

1901.

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TORONTO.

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LICENSE REPORT.

PROVINCIAL SECRETARY'S OFFICE,
LICENSE BRANCH,
TORONTO, January, 1902.

To the Honourable SIR OLIVER MOWAT, K.C.M.G.,
Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

I have the honour to submit the Twenty-sixth Annual Report, and accompanying Schedules, representing the operation of the Liquor License Laws.

NUMBER OF LICENSES.

Schedule A is a comparative statement of the number of Licences of the various denominations issued, and of the number extended, transferred or removed in each of the license Districts of the Province during the past three license years, and may be thus summarized :

Years.	Licenses.							Extensions, transfers and removals of licenses.			
	Tavern.				Shop.	Wholesale.	Total.				
	Yearly.		Six months.								
	Ordinary.	Beer and wine.	Ordinary.	Beer and wine.				Extensions.	Transfers.	Removals.	Total.
1898-9	2,584	57	54	10	312	23	3,040	70	364	16	450
1899-1900	2,572	49	46	13	308	21	3,009	41	427	21	489
1900-1	2,582	39	46	14	303	24	3,008	20	450	11	481

Provincial Revenue.

The same Schedule shows the Revenue derived by the Province from Licenses and fines to have been for :

1898-9	$261,523 15
1899-1900	304,819 68
1900-1	304,676 60

Licenses in Counties and Cities.

Schedule B is a Statement of the number of Licenses issued in the several Counties and Cities during the past twenty-five years :

Licenses in Minor Municipalities.

Schedule C gives in detail as regards each City, Town, Incorporated Village, and Township, and the Unorganized Terrritory of the Province, the number of Licenses, and of extensions, transfers and removals granted during the past three years.

Total Collections.

This Schedule also gives the amounts collected on account of Licenses and Fines, including the sums imposed by municipal by-laws, the totals of which were as follows :

1898 9	$589,381 56
1899-1900	629,841 59
1900-1	629,238 15

Municipal Revenue.

The payment to the Municipalities are shown by the same Schedule to have been in

1898-9	$252,589 90
1899-1900	249,496 99
1900-1	250,482 13

The amounts imposed in each Municipality by by-laws, in excess of statutory duties, are also given in this Schedule.

Fines.

The fines collected during the past year, as shown by Schedule D, amounted to $14,705.20 as compared with $14,339.75 in 1899-1900.

Salaries of Inspectors—Expenses of Commissioners.

The payments under these heads are also shown in this same Schedule D.

Miscellaneous Expenditure.

Schedule E shows the expenditure of enforcing the Act in the several districts other than those included in Schedule D, consisting of office rent, postage, stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, etc.

Committments for Drunkenness.

Schedule F shows the number of Prisoners committed for drunkenness during the years from 1876 to 1901 inclusive. The number committed during the year 1901 as compared with 1900 shows an increase of 145.

The average yearly commitments for each period for five years from 1876 to 1900 inclusive are as follows:

From 1876 to 1880, inclusive	.....	3,812
1881 to 1885 "	.....	4,016
1886 to 1890 "	.....	4,311
1891 to 1895 "	.....	2,703
1896 to 1900 "	.....	1,920

Inspectors of Licenses.

The names and post office addresses of the Inspectors of Licenses are set out in Schedule G.

The statutory duties payable for wholesale, tavern and shop licenses are given in Schedule H.

Special Inspection of License Districts.

The special inspection of the License Districts, and the examination of the work of the license officials therein, from time to time, have been continued during the past year.

Respectfully submitted,

J. R. STRATTON,
Provincial Secretary.

SCHEDULES.

SCHEDULE A.

COMPARATIVE STATEMENT, BY LICENSE DISTRICTS, showing the number of (Provincial) licenses extended, transferred or removed, and the amount of revenue the license years 1898-9,

License District.	Tavern licenses issued.												Tavern licenses extended.			Shop licenses issued.		
	Yearly licenses.						Six months' licenses.											
	Ordinary.			Beer and Wine.			Ordinary.			Beer and Wine.								
	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Addington	23	23	23	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Algoma	33	36	40	..	..	..	1	2	..	..	..	..	1	..	..	..	..	..
Brant, North	14	14	13	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1
Brant, South	4	4	4	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Brantford	16	16	17	..	..	..	..	..	..	..	..	..	2	1	2	5	4	4
Brockville and Leeds	32	33	31	..	1	1	4	3	3	2	2	2	..	..	..	4	4	4
Bruce, Centre	21	21	20	..	..	..	..	..	..	..	..	..	..	..	..	2	2	2
Bruce, North	29	27	29	..	..	..	..	1	1	..	..	..	..	1	..	..	..	..
Bruce, South	33	33	33	..	..	..	..	..	..	..	..	..	1	..	..	2	2	2
Cardwell	26	25	26	..	..	..	1	2	2	..	..	..	..	..	..	..	..	..
Carleton	23	22	24	3	3	1	..	..	..	..	..	..	..	..	..	..	..	..
Cornwall	20	20	20	..	..	..	..	..	..	..	..	..	2	..	..	2	2	2
Dufferin	15	18	18	..	..	..	2	..	..	..	..	..	..	1	..	2	1	1
Dundas	13	13	13	..	..	..	..	..	..	..	..	..	1	..	..	1	1	..
Durham, East	16	17	16	..	..	..	..	..	2	..	..	..	1	..	..	2	2	2
Durham, West	9	8	7	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
Elgin, East	19	20	20	..	..	..	2	4	4	..	..	..	..	..	..	1	1	1
Elgin, West	33	33	33	..	..	..	..	..	..	..	1	1	..	..	..	3	3	3
Essex, North	48	52	52	..	..	..	2	..	1	..	..	..	..	2	1	4	4	4
Essex, South	23	23	30	1	1	1	3	3	2	..	..	..	..	3	..	2	1	1
Frontenac	19	18	21	2	4	2	..	..	..	2	2	2	..	..	..	..	..	..
Glengarry	21	22	21	1	1	1	1	1	1	..	..	..	1	..	1	..	..	..
Grenville	25	24	24	..	..	..	..	..	..	..	..	..	1	..	..	3	4	4
Grey, Centre	23	21	21	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..
Grey, North	17	18	19	..	..	..	..	..	..	..	..	..	1	..	..	2	2	2
Grey, South	28	26	28	1	1	..	..	..	1	..	..	..	1	..	..	..	..	..
Haldimand	25	24	24	3	3	3	2	1	1	..	..	..	..	1	..	2	2	2
Haliburton	6	6	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Halton	22	22	23	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
Hamilton	75	75	75	..	..	..	..	..	..	1	..	1	1	..	..	20	20	19
Hastings, East	24	22	21	..	..	..	..	..	..	..	..	..	..	2	..	2	2	2
Hastings, North	20	20	21	3	3	1	..	..	1	..	..	1	2	..	2	3	4	4
Hastings, West	32	29	30	1	..	..	..	1	..	..	..	..	5	..	..	4	4	4
Huron, East	18	18	18	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..
Huron, South	32	32	33	..	..	..	1	1	1	..	..	..	..	..	..	4	4	4
Huron, West	32	33	30	..	..	..	..	..	..	..	..	..	1	..	2	2	2	2
Kent, East	25	25	24	..	..	..	..	..	..	..	..	..	1	..	..	1	2	2
Kent, West	33	32	32	..	..	..	..	..	..	..	..	..	1	..	..	3	3	3
Kingston	36	34	34	..	..	..	1	..	1	..	..	..	..	2	..	12	11	11
Lambton, East	21	22	22	1	1	..	..	..	..	1	1	1	..	..	..	..	..	..
Lambton, West	36	37	36	..	..	..	1	1	2	..	..	..	1	1	..	4	4	4
Lanark, North	23	23	23	..	..	..	..	..	..	..	..	..	..	..	..	3	3	3
Lanark, South	20	20	21	..	..	..	..	1	..	..	..	..	..	..	..	3	3	3
Lennox	14	13	12	..	..	..	..	..	..	..	..	..	..	1	..	1	1	1
Lincoln	27	26	26	..	..	..	2	2	1	..	..	..	..	..	..	1	1	1
London	34	34	35	..	..	..	..	..	..	..	..	..	2	..	..	6	6	6
Manitoulin	16	19	12	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..

SCHEDULE A.

Tavern, Shop, Wholesale and Six Months' Licenses issued and the number of such received by the Province therefrom, including the proportions of fines, in 1899-1900 and 1900-1 respectively.

Shop licenses extended.			Wholesale licenses issued.			Licenses transferred and removed.						Totals.			Proportion of duties for provincial licenses, fees for transfers and removals, and fines received by the Province.		
						Transfers.			Removals.								
1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900 1.	1898 9.	1899-1900	1900 1.	1898 9.	1899-1900.	1900-1.	1898-9.	1899-1900	1900-1.	1898-9.	1899-1909.	1900 1.
															$ c.	$ c.	$ c.
....	....	....	..	....	....	2	6	2	..	..	..	25	29	25	1,015 58	1,045 76	999 86
....	....	....	....	..	...	8	4	1	.	..	..	43	42	41	2,083 22	2,431 71	2,803 51
....	....	....	...	..	....	3	3	3	..	.	..	18	18	17	897 44	879 26	832 34
....	....	....	....	..	....	1	1	....	..	..	..	6	5	4	... ..	.. ....	... ...
....	....	....	....	....	....	4	5	4	.	..	..	27	26	27	2,682 01	3,121 45	3,321 05
....	....	....	1	....	....	5	4	5	..	..	..	48	47	46	4,643 47	4,529 09	4,432 77
....	....	....	....	....	....	3	4	4	..	..	..	26	27	26	1,456 31	1,406 86	1,347 69
....	....	....	..	....	....	3	1	6	1	.	..	33	30	36	1,874 46	1,772 70	1,848 96
....	....	....	....	..	....	3	2	5	..	..	..	39	37	40	2,132 62	2,094 18	2,140 73
....	...	....	....	....	...	6	3	4	..	..	..	33	30	32	1,464 70	1,448 44	1,485 29
....	..	....	.	....	....	2	3	9	..	..	..	28	28	34	1,156 77	1,115 23	1,250 58
1	....	....	1	....	....	1	3	....	..	..	..	27	25	22	1,871 25	1,642 84	1,644 00
....	....	....	....	....	...	2	1	2	..	..	..	21	21	21	1 241 79	1,384 37	1,404 35
....	..	..	....	....	.	..	1	2	1	..	..	16	15	15	833 51	854 71	778 21
....	..	....	....	....	....	1	3	2	..	..	..	20	22	22	1,562 17	1,703 51	1,720 25
....	....	..	....	..	....	2	2	....	..	..	..	11	11	7	387 77	418 88	370 78
...	....	....	..	....	....	2	5	8	.	..	..	24	30	33	1,295 35	1,403 37	1,416 60
..	....	....	....	..	...	4	5	2	..	..	1	40	42	40	3,351 91	3,961 86	4,003 35
...	....	...	1	1	1	4	8	5	1	1	..	60	68	64	3,213 99	3,413 83	3,386 85
...	1	....	....	..	....	....	9	14	..	1	..	29	42	48	1,736 00	1,741 26	2,204 74
...	....	....	....	.	....	2	4	3	..	..	..	25	28	28	916 75	925 08	1,037 26
...	..	....	....	....	..	2	4	4	1	..	..	27	28	28	1,097 84	1,153 22	1,151 12
...	....	....	....	....	....	2	7	1	1	.	.	32	35	29	1,954 16	1,938 60	1,964 58
...	....	....	....	....	..	1	2	1	..	..	..	24	25	22	1,180 48	1,108 97	1,067 83
1	....	....	..	....	....	3	...	4	..	..	..	24	20	25	1,678 79	1,619 89	1,623 36
1	....	....	...	....	....	4	6	3	..	..	..	35	33	32	1,487 91	1,412 69	1,629 18
...	...	....	....	....	....	....	2	6	..	..	1	32	33	37	1,646 42	1,576 62	1,595 59
...	...	....	....	....	....	....	1	...	.	.	..	6	25	7	204 00	1,509 06	256 03
..	..	....	....	....	....	3	2	2	..	..	..	25	7	25	1,499 72	201 78	1,559 08
..	....	*1	2	2	3	13	20	20	1	4	.	113	121	119	17,320 82	24,704 82	24,806 60
..	....	....	....	....	....	2	2	2	..	..	..	28	28	25	1,469 78	1,406 21	1,349 39
..	..	....	....	....	....	5	6	8	1	1	..	34	34	38	1,269 23	1,301 10	1,291 98
1	...	....	1	....	....	3	3	5	..	1	..	47	40	39	4,106 44	4,041 79	4,154 34
.	....	....	..	....	....	2	2	8	.	..	..	21	21	27	912 73	873 68	875 91
..	....	....	....	....	....	4	4	11	..	..	.	41	41	49	2,382 68	2,326 01	2,440 63
..	...	...	....	....	....	4	5	8	.	..	..	39	40	42	2,516 37	2,544 20	2,421 74
..	....	....	....	..	....	9	9	7	.	1	1	37	37	34	2,028 73	2,004 97	1,941 69
..	....	....	....	..	....	3	3	6	..	..	..	40	38	41	4,092 53	4,369 33	4,394 38
..	1	...	.	..	..	6	6	9	.	..	..	55	54	55	6,345 72	7,325 58	7,336 45
..	...	....	...	..	..	2	3	3	..	..	..	25	27	26	1,432 03	1,583 66	1,495 46
.	....	....	....	....	...	15	8	8	..	..	..	57	51	50	3,006 12	3,030 12	2,984 69
..	....	....	...	....	....	3	3	4	..	..	..	29	29	30	1,998 79	1,939 84	1,945 55
	....	....	....	....	....	1	4	...	..	..	..	24	28	24	1,869 00	1,868 28	1,946 69
1	...	....	....	....	....	2	....	2	..	..	..	17	15	15	1,626 76	958 32	915 64
1	....	...	....	....	....	5	6	3	..	1	.	33	36	31	2,051 13	1,985 24	1,924 53
2	....	....	2	3	2	5	7	44	..	..	..	49	49	47	7,511 92	8,954 59	9,085 70
	...		....		...	..	4	4	..	..	.	18	23	16	925 82	1,089 30	658 64

* Extended six months.

SCHEDULE A —Comparative Statement showing the number of (Provincial)

License District.	Tavern licenses issued.												Tavern licenses extended.			Shop licenses issued.		
	Yearly licenses.						Six months' licenses.											
	Ordinary.			Beer and wine.			Ordinary.			Beer & wine.								
	1898-9.	1899-1900	1900-1.	1898-9.	1899-1900.	1900-1.	1898 9.	1899 1900	1900-1.	1898 9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Middlesex, East	28	28	28	2	2	2	..	..	..	..	..	..	....	....	....	....	....	....
Middlesex, North	15	20	20	3	....	....	*1	..	..	..	..	..	1	....	....	3	3	....
Middlesex, West	17	17	18	....	....	....	..	..	..	..	..	..	....	....	....	1	1	....
Monck	7	7	8	1	1	2	..	..	..	..	..	..	....	....	....	2	2	....
Muskoka	20	20	21	2	1	2	3	4	4	..	..	..	....	....	....	1	1	....
Nipissing	34	32	34	....	....	....	..	1	..	..	..	..	2	1	....	5	5	....
Norfolk, North	14	13	15	2	3	1	..	..	..	..	..	..	....	....	....	2	2	....
Norfolk, South	11	11	10	5	3	3	..	..	..	..	..	..	....	....	....	..	..	....
Northumberland, East	16	16	16	1	1	1	..	..	..	..	..	..	....	....	....	3	3	....
Northumberland, West	16	15	15	1	....	....	5	4	3	..	..	..	1	1	....	2	2	....
Ontario, North	22	22	22	1	1	1	1	1	1	..	..	..	....	....	....	2	2	....
Ontario, South	24	22	23	2	....	....	..	..	..	..	..	..	1	2	....	2	2	....
Ottawa	80	78	75	....	....	....	1	1	1	..	..	..	....	2	....	33	32	3
Oxford, North	28	27	27	....	....	....	..	..	..	..	..	..	....	..	....	2	2	....
Oxford, South	19	20	20	....	....	....	†1	..	1	..	..	..	....	1	2	3	3	....
Parry Sound, East	....	....	22	....	....	....	..	..	..	..	..	..	....	....	1	....	....	....
Parry Sound, West	....	....	14	....	..	....	..	..	1	..	..	3	....	..	....	....	....	....
Parry Sound, E. & W.	35	35	....	1	1	....	..	..	..	2	2	..	1	....	....	....	....	....
Peel	32	31	32	3	2	3	..	..	..	..	..	..	2	....	....	2	2	....
Perth, North	46	45	43	....	....	....	..	..	..	..	..	..	2	1	....	3	3	....
Perth, South	27	26	26	....	....	....	..	..	..	..	..	..	....	....	....	4	4	....
Peterborough, East	10	10	10	....	....	....	2	2	2	..	..	..	....	....	....	....	....	....
Peterborough, West	29	28	28	1	....	....	..	..	..	..	..	..	2	1	....	6	6	....
Pt. Arthur & Ft. William	24	26	25	....	....	....	1	1	1	..	..	..	2	1	1	5	6	....
Prescott	41	41	43	....	....	...	2	1	2	..	..	..	....	....	....	4	4	....
Prince Edward	12	11	11	1	1	1	2	1	..	..	1	1	....	1	....	2	2	....
Rainy River, North	26	23	22	....	....	....	..	..	..	..	..	..	2	....	....	6	6	....
Rainy River, South	12	16	19	....	....	....	..	..	..	..	..	..	....	....	....	3	2	....
Renfrew, North	24	24	24	1	1	1	..	..	..	..	..	..	2	2	....	4	4	....
Rentrew, South	32	32	32	1	3	3	..	..	..	..	..	..	....	...	....	10	10	1
Russell	51	52	52	....	....	....	..	..	..	..	..	..	....	....	....	....	....	....
St. Catharines	21	23	22	1	1	....	..	..	..	..	..	..	4	....	3	2	2	....
Simcoe, Centre	20	20	20	1	1	1	..	..	..	..	..	..	2	....	....	1	1	....
Simcoe, East	26	25	26	....	...	....	1	1	1	..	..	..	1	1	....	3	3	....
Simcoe, West	31	31	31	....	....	....	..	..	..	..	..	..	1	....	....	5	5	....
Stormont	19	19	18	....	....	....	..	..	..	..	..	..	....	....	....	....	..	....
Toronto	150	150	150	....	....	....	..	..	..	1	1	1	....	....	....	50	50	5
Victoria, East	13	13	13	1	....	....	1	..	..	..	..	..	....	....	....	....	....	....
Victoria, West	18	16	16	....	....	....	..	..	..	..	..	..	....	....	....	1	1	....
Waterloo, North	43	42	42	....	....	1	1	..	..	..	1	..	....	....	....	5	5	....
Waterloo, South	43	43	43	....	....	....	1	..	..	..	..	..	....	....	....	5	6	....
Welland	60	60	61	2	....	1	6	6	5	..	1	..	2	..	....	9	9	....
Wellington, East	24	23	23	....	....	....	..	..	..	..	..	..	3	....	....	1	1	....
Wellington, South	28	28	26	....	....	....	..	..	..	..	..	..	..	....	2	2	2	....
Wellington, West	27	27	27	1	1	....	..	..	..	..	..	..	..	....	....	....	....	....
Wentworth, North	20	21	21	1	1	1	..	..	..	..	..	..	....	....	....	2	2	....
Wentworth, South	18	17	17	..	....	....	..	..	..	..	..	..	....	....	....	1	1	....
Wind or	24	22	21	....	...	....	..	..	..	..	..	..	3	1	..	3	3	....
York, East	29	28	28	..	..	....	..	..	..	..	..	..	....	1	....	1	....	....
York, North	29	28	26	5	6	4	..	..	..	1	1	1	1	....	1	1	1	....
York, West	35	35	34	....	....	....	..	..	..	..	..	..	1	....	1	2	1	....
Totals	2,584	2,572	2,582	57	49	39	54	46	46	10	13	14	63	37	19	312	308	3

* Three months. † 51 days; Local Option repealed.

Tavern, Shop, Wholesale and Six Months' Licenses, etc.—*Concluded.*

Shop licenses extended.			Wholesale licenses issued.			Licenses transferred and removed.						Totals			Proportion of duties for provincial licenses, fees for transfers and removals, and fines received by the Province.		
						Transfers.			Removals.								
1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
															$ c.	$ c.	$ c.
....	....	....	....	....	....	4	5	4	..	..	..	34	35	34	1,211 24	1,208 10	1,221 08
....	.	....	.	....	....	4	5	5	.	1	.	27	29	28	1,334 35	1,382 38	1,381 74
....	....	....	....	..	....	1	4	1	..	..	..	19	22	20	1,095 34	1,150 95	1,166 56
....	..	....	....	....	....	....	....	....	..	..	..	10	10	12	530 31	559 77	679 88
....	....	....	....	....	....	...	3	6	..	..	..	26	29	34	1,608 50	1,647 39	1,762 09
2	....	....	....	....	....	2	5	2	..	..	..	45	44	41	3,321 27	3,177 94	3,310 10
....	....	....	....	....	....	2	1	3	..	..	..	20	19	21	1,218 47	1,171 92	1,243 64
....	....	....	....	....	....	4	3	2	..	..	..	20	17	15	618 01	605 76	527 77
....	....	....	....	..	..	2	....	3	..	..	..	22	20	23	1,222 56	1,230 92	1,238 81
....	....	....	..	....	....	3	3	3	.	..	..	28	25	23	1,425 13	1,351 82	1,374 74
....	....	....	....	....	....	2	3	6	..	..	..	28	29	32	1,405 42	1,420 18	1,419 00
....	..	....	....	....	....	5	5	4	..	..	..	34	31	29	1,814 88	1,625 20	1,707 46
....	1	....	6	7	9	11	14	11	3	2	3	134	137	131	21,228 46	30,365 55	29,854 44
....	..	....	....	....	....	3	3	6	..	..	2	33	32	37	1,999 94	1,953 59	1,972 97
.	.	....	....	....	....	3	7	6	..	..	..	26	31	32	1,717 27	1,833 31	1,838 45
....	....	....	....	....	....	....	....	2	.	.	..	.....	.....	25	.....	.....	1,140 13
....	....	....	....	....	....	...	....	1	..	..	..	.....	....	19	....	.. ...	1,265 79
....	....	....	....	....	....	2	11	....	..	..	..	41	49	..	1,970 23	2,204 13	... .
....	....	....	....	..	....	4	3	1	..	..	..	43	38	38	1,988 12	1,892 33	1,933 00
....	....	....	....	....	....	6	7	10	..	..	..	57	56	56	4,199 49	4,787 58	4,409 69
....	....	....	....	....	....	5	4	3	..	..	..	36	34	34	2,036 70	1,952 59	1,951 49
....	.	....	....	....	....	....	4	....	..	..	..	12	16	12	511 28	525 75	526 22
....	....	....	....	1	1	3	2	6	..	..	..	41	38	40	3,044 21	2,988 64	2,860 78
1	....	....	....	.	....	3	4	4	1	2	..	37	40	36	2,573 31	2,972 63	2,765 01
....	....	....	....	....	....	1	7	11	..	..	..	48	53	60	2,706 19	2,691 03	2,816 46
....	....	....	....	....	....	2	....	3	..	..	..	19	17	18	1,029 89	985 59	965 38
....	....	....	....	....	....	3	1	2	1	1	..	38	31	30	2,859 21	2,401 06	2,459 53
....	....	....	....	....	....	3	4	3	..	..	..	18	22	24	1,015 15	1,326 93	1,511 94
....	....	....	....	..	....	1	3	1	..	..	..	32	34	30	1,956 54	1,983 22	1,835 31
....	....	....	....	....	....	7	5	4	..	..	..	50	50	49	2,854 47	2,806 85	3,008 57
....	..	....	....	....	....	9	6	10	..	..	..	60	58	62	2,548 05	2,536 95	2,540 22
....	....	....	. ..	....	....	1	1	4	..	..	..	29	27	31	3,035 12	3,949 05	3,861 49
....	..	....	....	..	....	3	1	5	..	..	..	30	23	27	1,532 96	1,472 74	1,484 40
....	....	....	....	....	....	...	4	5	..	..	..	31	34	35	2,142 75	2,125 99	2,180 44
....	....	....	....	....	....	6	4	5	2	..	1	45	40	41	2,638 66	2,648 46	2,638 70
....	....	....	....	..	....	5	3	3	..	..	..	24	22	21	780 53	799 78	712 86
....	..	....	*6	6	5	22	24	22	..	2	1	229	233	229	37,004 34	58,184 71	57,541 77
....	....	....	....	..	....	3	..	2	..	..	..	18	13	15	816 55	726 97	747 57
....	....	....	....	....	....	6	5	2	..	..	..	25	22	19	1,386 54	1,186 87	1,173 33
....	..	....	2	2	2	14	12	5	2		..	67	62	55	3,564 30	3,494 74	3,477 23
....	..	..	....	....	....	1	4	5	..	1	1	50	51	54	3,199 75	3,318 57	3,341 08
....	..	....	....	....	....	12	13	13	..	2	.	91	91	89	5,441 07	5,405 86	5,488 83
....	....	.	....	....	....	6	6	3	..	..	.	34	30	27	1,734 84	1,636 86	1,624 89
....	....	....	..	....	....	7	2	4	..	..	..	37	32	34	2,845 99	3,429 18	3,127 47
....	....	....	..	....	....	3	4	8	..	..	..	31	32	35	1,810 20	1,843 25	1,821 31
....	....	....	....	....	....	4	4	6	..	..	..	27	28	30	1,332 74	1,441 85	1,449 21
....	....	....	....	..	....	2	5	1	..	..	..	21	23	19	789 94	734 56	769 36
....	....	....	1	..	....	4	3	3	..	..	..	35	29	27	3,791 16	3,885 73	3,723 02
....	1	....	....	....	....	6	5	6	..	.	..	36	35	34	1,555 42	1,464 28	1,395 32
....	....	....	....	....	....	1	1	4	..	..	..	38	37	37	2,023 10	2,014 22	1,886 90
....	....	....	....	....	1	5	8	7	..	..	..	43	44	44	2,226 07	2,193 69	2,297 22
7	4	1	23	21	24	364	427	450	16	21	11	3,499	3,490	3,489	261,523 15	304,819 68	304,676 60

* 1 extended three months.

SOHEDULE B.

Comparative Statement by Counties and Cities, showing the number of (Provincial) Tavern, Shop, Wholesale and Vessel Licenses issued in the several Counties of the Province, and the Cities separated from Counties, for the license years 1874-5-6-7-8-9-80-1-2-3-4-5-6-7-8-9-90-1-2-3-4-5-6-7-8-9-1900.

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Algoma (including Thunder Bay).	1874	30	14	.....	3	
	1875	36	15	.....	3	
	1876	18	6			
	1877	19	5			
	1878	19	5			
	1879	21	8	1		
	1880	22	6	1		
	1881	29	9	1		
	1882	35	9	1		
	1883	56	6	1		
	1884	74	12	2		
	1885	58	12	1		
	1886	62	16	1		
	1887	78	11	2		
	1888	83	16	1		
	1889	90	17			
	1890	94	15			
	1891	94	11			
	1892	92	11			
	1893	95	13			
	1894	93	12			
	1895	96	13	1		
	1896	99	13			
	1897	108	15			
	1898	111	14			
	1899	120	14			
	1900	118	13			
Brant (not including City of Brantford)....	1874	95	29			
	1875	73	22	2		
	1876	56	14	4		
	1877	.....	.....	7	.....	Dunkin Act in force.
	1878	53	11	5		
	1879	55	14	1		
	1880	57	14	1		
	1881	55	14	1		
	1882	59	13	1		
	1883	58	11	1		
	1884	49	7			
	1885	44	7	1		
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do.
	1888	.....	.....	.....	.....	do.
	1889	26	2			
	1890	26	2			
	1891	22	2			
	1892	23	2			
	1893	23	1			
	1894	22	1			
	1895	18	1			
	1896	18	1			
	1897	18	1			
	1898	18	1			
	1899	18	1			
	1900	17	1			

SCHEDULE B —Comparative statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Bruce	1874	180	25			
	1875	119	22			
	1876	88	13	3		
	1877	83	12	2		
	1878	83	9	2	.....	Dunkin Act in
	1879	93	12			force for 10
	1880	98	14			months.
	1881	105	15			
	1882	109	18			
	1883	108	16			
	1884	99	15			
	1885	.....	.....	.....	.....	C.T.A. in force
	1886	.....	.....	.....	.....	do.
	1887	.....	.....	.....	.....	do.
	1888	97	6			
	1889	102	6			
	1890	98	6			
	1891	97	6			
	1892	96	5			
	1893	97	5			
	1894	90	5			
	1895	90	5			
	1896	88	4			
	1897	87	4			
	1898	83	4			
	1899	81	4			
	1900	82	4			
Carleton (not including Ottawa)	1874	89	5			
	1875	79	8			
	1876	44	1	2		
	1877	55	3			
	1878	43	3			
	1879	43	1			
	1880	42	3			
	1881	50	3			
	1882	54	1			
	1883	58				
	1884	58	1			
	1885	55				
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do.
	1888	.....	.....	.....	.....	do.
	1889	44	1			
	1890	44	1			
	1891	45				
	1892	46				
	1893	44				
	1894	45				
	1895	45				
	1896	44				
	1897	44				
	1898	46				
	1899	44				
	1900	44				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses	Vessel licenses.	Remarks.
Dufferin.....	1881	33	7		.....	New County,
	1882	33	5			erected 24th,
	1883	34	5			Jan., 1881.
	1884	34	4			
	1885	.....	.....	....	.....	C. T. A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	....	....	.....	do
	1888	24	2			
	1889	27	2			
	1890	26	2			
	1891	24	2			
	1892	24	2			
	1893	21	2			
	1894	21	2			
	1895	19	2			
	1896	19	2			
	1897	18	2			
	1898	15	2			
	1899	18	1			
	1900	18	1			
Elgin.....	1874	113	25			
	1875	110	24			
	1876	66	16			
	1877	66	10			
	1878	69	12			
	1879	72	16			
	1880	74	12			
	1881	74	13			
	1882	74	13			
	1883	74	16			
	1884	74	12			
	1885	71	10			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
Not including	1888	.....	.....	.....	.....	do
St. Thomas	1889	48	2			
"	1890	44	1			
"	1891	43	1			
"	1892	44	1			
"	1893	42	1			
"	1894	41	1			
"	1895	41	1			
"	1896	39	1			
"	1897	36	1			
"	1898	35	1			
"	1899	36	1			
"	1900	36	1			

SCHEDULE B —Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Essex.....	1874	120	28	6		
	1875	101	25	6		
	1876	62	14	5	1	
	1877	69	18	1	1	
	1878	69	18	2	1	
	1879	71	18	3	1	
	1880	70	19	2	1	
	1881	74	21	2		
	1882	71	20	2		
	1883	74	19	2		
	1884	70	15	1		
	1885	77	13			
	1886	74	16			
	1887	84	15			
	1888	82	10			
	1889	95	12			
	1890	94	8			
Not including Windsor.	1891	68	5			
" "	1892	71	5			
" "	1893	73	5			
" "	1894	70	6			
" "	18 5	75	6			
" "	1896	72	6			
" "	1897	73	6			
" "	1898	72	6	1		
" "	1899	76	5	1		
" "	1900	83	5	1		
Frontenac (not including Kingston)	1874	71	2			
	1875	57	29			
	1876	29	.....	1		
	1877	17	.....	.....	.....	Dunkin Act assumed to be in force until quashed December 28.
	1878	34				
	1879	36				
	1880	33	1			
	1881	33	1			
	1882	33	2			
	1883	36	2			
	1884	34	2			
	1885	34	1			
	1886	.....	.....	.....	.....	C. T. A. in force
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	23				
	1890	25				
	1891	28				
	1892	24				
	1893	22				
	1894	22				
	1895	24				
	1896	21				
	1897	23				
	1898	21				
	1899	22				
	1900	23				

SCHEDULE B.—Comparative Statement, etc.—*Continued*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Grey	1874	115	20	.....	3	
	1875	114	16	.....	2	
	1876	77	11	5	2	
	1877	.....	.....	6	2	Dunkin Act in force,
	1878	72	7	4	1	Dunkin Act in
	1879	91	12	1	1	force until September.
	1880	88	17	1	2	Melancthon and
	1881	84	16	.....	1	Shelburne at
	1882	88	18	.....	1	tached to new
	1883	95	20	.....	3	county of Dufferin.
	1884	91	19	.....	1	
	1885	92	18			
	1886	92	16	.....	3	
	1887	86	14	.....	3	
	1888	84	7	.....	4	
	1889	84	6	.....	1	
	1890	81	6			
	1891	75	5			
	1892	76	5			
	1893	77	5			
	1894	76	5			
	1895	76	5			
	1896	73	5			
	1897	72	3			
	1898	69	2			
	1899	66	2			
	1900	68	2			
Haldimand	1874	96	16			
	1875	83	13			
	1876	45	5			
	1877	49	4			
	1878	49	4			
	1879	50	5			
	1880	47	5			
	1881	51	5			
	1882	52	5			
	1883	51	5			
	1884	47	5			
	1885	47	3			
	1886	48	4			
	1887	49	4			
	1888	43	4			
	1889	45	3			
	1890	49	3			
	1891	47	3			
	1892	47	3			
	1893	44	3			
	1894	42	3			
	1895	42	3			
	1896	42	4			
	1897	37	4			
	1898	36	4			
	1899	35	4			
	1900	35	4			

SCHEDULE B.—Comparative Statement, etc —*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Haliburton	1886	7				
	1887	6				
	1888	6				
	1889	7				
	1890	7				
	1891	8				
	1892	8				
	1893	8				
	1894	10				
	1895	8				
	1896	8				
	1897	7				
	1898	6				
	1899	6				
	1900	7				
Halton	1874	61	4			
	1875	58	5			
	1876	39	2	1		
	1877	38	1			
	1878	38	1			
	1879	42	1			
	1880	41	1			
	1881	41	1			
	1882	.....	.....	.....	.....	C.T.A. in force.
	1883	.....	.....	.....	.....	"
	1884	.....	.....	.....	.....	"
	1885	.....	.....	.....	.....	"
	1886	.....	.....	.....	.....	"
	1887	.....	.....	.....	.....	"
	1888	28				
	1889	28				
	1890	27				
	1891	27				
	1892	26				
	1893	27				
	1894	28				
	1895	28				
	1896	26				
	1897	23				
	1898	22				
	1899	22				
	1900	23				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Hastings	1874	117	23	1		
	1875	100	21	2		
	1876	76	11	3	1	
	1877	82	14	3	1	
	1878	89	15	3	2	
	1879	94	15	3	1	
	1880	91	16	3		
	1881	90	15	3		
	1882	95	13	3		
	1883	97	15	3		
	1884	90	15	3		
	1885	98	17	3		
	1886	104	16	2		
	1887	103	13	2		
	1888	96	13	3		
Not including Belleville.	1889	73	9			
" "	1890	74	8			
" "	1891	74	8			
" "	1892	72	7			
" "	1893	70	7			
" "	1894	67	7			
" "	1895	68	8			
" "	1896	66	6			
" "	1897	67	7			
" "	1898	59	7			
" "	1899	57	8			
" "	1900	55	8			
Huron	1874	150	38			
	1875	164	37	2		
	1876	113	16	3		
	1877	124	16			
	1878	127	20			
	1879	134	21			
	1880	131	16			
	1881	128	15			
	1882	124	15			
	1883	124	15			
	1884	111	14			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	108	11			
	1889	109	8			
	1890	103	6			
	1891	104	5			
	1892	102	5	1		
	1893	94	5	1		
	1894	92	5	1		
	1895	90	5	1		
	1896	88	6			
	1897	85	6			
	1898	83	6			
	1899	84	6			
	1900	82	6			

SCHEDULE B.—Comparative Statement, etc —*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Kent	1874	128	41	.....	1	
	1875	118	34	.....	1	
	1876	66	13	4	1	
	1877	67	15	.....	1	
	1878	65	13			
	1879	67	14			
	1880	67	13			
	1881	69	13	.....	1	
	1882	69	14	.....	1	
	1883	70	14			
	1884	75	11			
	1885	71	8			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	72	6			
	1890	75	6			
	1891	63	5			
	1892	61	4			
	1893	61	4			
	1894	61	4			
Not including Chatham	1895	44	2			
" "	1896	46	2			
" "	1897	43	3			
" "	1898	42	3			
" "	1899	42	3			
" "	1900	41	3			
Lambton	1874	89	44	1		
	1875	85	33			
	1876	65	28	1		
	1877	65	25			
	1878	70	27			
	1879	72	26			
	1880	71	25			
	1881	72	22			
	1882	75	22			
	1883	73	19			
	1884	74	16	1		
	1885	70	10	1		
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	65	9			
	1890	70	10			
	1891	64	6			
	1892	62	5			
	1893	64	5			
	1894	63	5			
	189	61	5			
	1896	62	5			
	1897	62	4			
	1898	58	4			
	1899	58	4			
	1900	58	4			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Lanark	1874	62	20	2		
	1875	62	14	1		
	1876	32	9	2		
	1877	32	9			
	1878	7	4			
	1879	53	6	.....	.....	Dunkin Act in force, except in Perth.
	1880	34	8			
	1881	36	6			
	1882	36	7			
	1883	35	7			
	1884	36	7			
	1885	37	6			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	39	6			
	1890	45	7			
	1891	44	6			
	1892	44	7			
	1893	44	7			
	1894	44	6			
	1895	44	6			
	1896	44	6			
	1897	43	6			
	1898	43	6			
	1899	43	6			
	1900	44	6			
Leeds and Grenville	1874	145	32	1		
	1875	136	23	1		
	1876	79	23	3		
	1877	101	25			
	1878	97	19			
	1879	97	18			
	1880	97	20	1		
	1881	89	18			
	1882	92	21			
	1883	94	21			
	1884	88	17			
	1885	87	17			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	73	13			
	1890	70	10			
	1891	69	10			
	1892	66	8	1		
	1893	67	7	1		
	1894	64	7			
	1895	65	7			
	1896	61	7			
	1897	57	7			
	1898	57	7	1		
	1899	58	8			
	1900	56	8			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Lennox and Addington.	1874	52	7	.....	1	
	1875	46	8			
	1876	28	6	1		
	1877	.....	.....	1	.....	Dunkin Act in force.
	1878	36	6			
	1879	37	5			
	1880	37	5			
	1881	41	5			
	1882	43	6			
	1883	45	6			
	1884	44	5			
	1885	42	5			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	52	3			
	1890	49	2			
	1891	46	2			
	1892	47	2			
	1893	47	2			
	1894	44	1			
	1895	40	1			
	1896	37	1			
	1897	39	1			
	1898	37	1			
	1899	36	1			
	1900	35	1			
Lincoln (not including St. Catharines)	1874	94	23			
	1875	103	37			
	1876	70	31			
	1877	70	25			
	1878	69	21			
	1879	72	16			
	1880	73	12			
	1881	69	14			
	1882	73	15			
	1883	72	13			
	1884	71	11			
	1885	64	10			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	36	3			
	1890	36	3			
	1891	35	3			
	1892	34	1			
	1893	29	1			
	1894	28	1			
	1895	28	1			
	1896	27	1			
	1897	27	1			
	1898	27	1			
	1899	26	1			
	1900	26	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses	Wholesale licenses.	Vessel licenses.	Remarks.
Middlesex (not including London).....	1874	188	17	1		
	1875	174	33			
	1876	122	26	3		
	1877	139	23			
	1878	143	21			
	1879	141	19			
	1880	134	18			
	1881	138	18			
	1882	133	16			
	1883	130	18			
	1884	126	17			
	1885	128	16	.....	1	
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	82	8			
	1890	93	6			
	1891	93	5			
	1892	90	5			
	1893	80	4			
	1894	73	4			
	1895	69	4			
	1896	68	4			
	1897	67	4			
	1898	65	4			
	1899	67	4			
	1900	68	4			
Muskoka and Parry Sound	1874	9				
	1875	23				
	1876	19				
	1877	22				
	1878	29				
	1879	38	1			
	1880	44	4			
	1881	45	4			
	1882	48	5			
	1883	49	6			
	1884	48	4			
	1885	37	1			
	1886	23				
	1887	21				
	1888	32	1			
	1889	45	2			
	1890	47	1			
	1891	47	1			
	1892	53	1			
	1893	50	2			
	1894	56	2			
	1895	60	1			
	1896	60	1			
	1897	59	1			
	1898	58	1			
	1899	57	1			
	1900	59	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Nipissing	1878	2	1			
	1879	3	1			
	1880	3	1			
	1881	11	8			
	1882	8	5			
	1883	9	5			
	1884	5	5			
	1885	23	6			
	1886	22	4			
	1887	24	5			
	1888	23	4			
	1889	23	4			
	1890	27	4			
	1891	26	5			
	1892	30	6			
	1893	30	6			
	1894	28	5			
	1895	31	6			
	1896	34	6			
	1897	36	6			
	1898	34	5			
	1899	32	5			
	1900	34	5			
Norfolk	1874	73	6			
	1875	74	6			
	1876	51	4	2		
	1877	51	5	1		
	1878	55	5			
	1879	51	7			
	1880	51	6			
	1881	55	6			
	1882	56	6			
	1883	54	6			
	1884	51	4			
	1885	.....	.....	.....	.....	C. T. A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	37	4			
	1889	41	3			
	1890	39	2			
	1891	39	2			
	1892	41	2			
	1893	39	2			
	1894	35	2			
	1895	37	2			
	1896	31	2			
	1897	33	2			
	1898	32	2			
	1899	30	2			
	1900	29	2			

SCHEDULE B.—Comparative Statement, etc.— *Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Northumberland and Durham	1874	135	35	2	1	
	1875	121	32	2	1	
	1876	102	27	4	1	
	1877	103	25	2	1	
	1878	89	21	2	2	Dunkin Act in force for ten months, except in Port Hope and Cobourg.
	1879	98	21	.....	1	
	1880	100	22	.....	1	
	1881	100	23	.....	1	
	1882	102	23	.....	1	
	1883	104	23	.....	1	
	1884	101	19			
	1885	97	16			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do.
	1888	.....	.....	.....	.....	do.
	1889	81	14			
	1890	74	13			
	1891	77	15			
	1892	76	14			
	1893	75	10			
	1894	68	9			
	1895	66	8			
	1896	64	9			
	1897	61	7			
	1898	59	7			
	1899	57	7			
	1900	55	7			
Ontario	1874	86	35			
	1875	87	23			
	1876	60	10			
	1877	58	9			
	1878	55	8	2		Dunkin Act in force for ten months.
	1879	61	9			
	1880	65	11			
	1881	66	12			
	1882	71	13			
	1883	72	12			
	1884	68	11			
	1885	67	12			
	1886	.....	.....	.....		C. T. A. in force.
	1887	.....	.....	.....		do.
	1888	.....	.....	.....		do.
	1889	64	7			
	1890	62	7			
	1891	60	4			
	1892	57	6			
	1893	50	5			
	1894	47	4			
	1895	45	4			
	1896	44	4			
	1897	50	4			
	1898	49	4			
	1899	45	4			
	1900	46	4			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Oxford	1874	104	29			
	1875	102	25			
	1876	73	9	4		
	1877	70	10	1		
	1878	71	10			
	1879	74	12			
	1880	74	14			
	1881	73	13			
	1882	74	11			
	1883	72	9			
	1884	62	8			
	1885	.....	.....	.....	.....	C. T. A. in force.
	1886	.....	.....	.....	.....	do.
	1887	.....	.....	.....	.....	do.
	1888	.....	.....	.....	.....	do.
	1889	52	6	1		
	1890	58	7	1		
	1891	57	5	1		
	1892	50	5	1		
	1893	50	6			
	1894	48	6			
	1895	48	5			
	1896	47	5			
	1897	47	5			
	1898	47	5			
	1899	47	5			
	1900	47	5			
Peel	1874	91	15			
	1875	86	15			
	1876	49	10			
	1877	57	9			
	1878	60	8			
	1879	57	7			
	1880	62	7			
	1881	56	7			
	1882	57	6			
	1883	57	5			
	1884	55	4			
	1885	58	4			
	1886	55	5			
	1887	56	4			
	1888	57	3			
	1889	52	3			
	1890	52	3			
	1891	51	3			
	1892	47	3			
	1893	48	2			
	1894	47	2			
	1895	46	2			
	1896	47	2			
	1897	47	2			
	1898	42	2			
	1899	40	2			
	1900	42	2			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Perth	1874	145	33			
	1875	135	25			
	1876	101	13	3		
	1877	105	17			
	1878	105	17			
	1879	110	18			
	1880	110	19			
	1881	106	19			
	1882	110	19			
	1883	109	17			
	1884	102	14			
	1885	93	14			
	1886	95	12			
	1887	95	13			
	1888	96	10			
(Not includi'g Stratford)	1889	74	5			
do	1890	72	5			
do	1891	69	4			
do	1892	68	5			
do	1893	65	6			
do	1894	62	5			
do	1895	61	5			
do	1896	58	5			
do	1897	59	5			
do	1898	57	5			
do	1899	55	5			
do	1900	53	6			
Peterboro	1874	98	16			
	1875	72	16			
	1876	40	11	2	1	
	1877	43	11	.....	1	
	1878	35	11	.....	1	Dunkin Act in force in part of West Riding for 10 months.
	1879	42	13	.....	1	
	1880	46	12	.....	1	
	1881	46	14	.....	1	
	1882	50	15	.....	1	
	1883	50	14	.....	1	
	1884	46	13	.....	1	
	1885	43	12			
	1886	.....	.....	.....	.....	C. T. A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	43	10	.....	1	
	1890	41	11			
	1891	45	9			
	1892	46	8			
	1893	48				
	1894	39				
	1895	47	6			
	1896	47	6			
	1897	43	6			
	1898	40	6			
	1899	38	6	1		
	1900	38	5	1		

SCHEDULE B —Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Prescott and Russell ...	1874	63	10			
	1875	58	11	1		
	1876	52	....			
	1877	46	5			
	1878	49	5			
	1879	41	5			
	1880	42	4			
	1881	50	5			
	1882	53	6			
	1883	62	7			
	1884	65	4			
	1885	65	3			
	1886	68	1			
	1887	78	1			
	1888	76	1			
	1889	76	1			
	1890	78	2			
	1891	75	3			
	1892	77	2			
	1893	72	2			
	1894	69	3			
	1895	71	3			
	1896	76	3			
	1897	76	4			
	1898	72	4			
	1899	74	4			
	1900	76	4			
Prince Edward	1874	22	3	.....	3	
	1875	23	3	.....	1	
	1876	.....	.....	1	1	D. A. in force.
	1877	.....	.....	.....	.....	do
	1878	.....	.....	.....	.....	do
	1879	23	2	.....	1	
	1880	24	2	.....	3	
	1881	24	3	.....	1	
	1882	22	3	.....	2	
	1883	23	4	.....	2	
	1884	21	1	.....	2	
	1885	23	2	.....	2	
	1886	24	2			
	1887	21	2	.....	2	
	1888	18	2			
	1889	16	2			
	1890	18	2			
	1891	18	2			
	1892	17	2			
	1893	16	2			
	1894	15	2			
	1895	15	2			
	1896	14	2			
	1897	13	2			
	1898	13	2			
	1899	12	2			
	1900	12	2			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Renfrew	1874	100	35	.....	1	
	1875	102	30	1	1	
	1876	51	20	.....	1	
	1877	42	17			
	1877	31	15			
	1879	36	16			
	1880	42	21			
	1881	47	17			
	1882	48	23			
	1883	63	30			
	1884	44	20			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	55	12			
	1889	55	16			
	1890	56	16			
	1891	50	13			
	1892	58	14			
	1893	60	13			
	1894	66	15			
	1895	65	17			
	1896	63	16			
	1897	62	14			
	1898	58	14			
	1899	60	14			
	1900	60	14			
Simcoe	1874	223	42			
	1875	196	35	2	2	
	1876	135	24	2	2	
	1877	137	24	1	2	
	1878	149	21	1	1	
	1879	142	20	1	1	
	1880	155	23	1	1	
	1881	144	23	1	1	Mono and Mulmur attached to new county of Dufferin.
	1882	146	23	1		
	1883	147	26			
	1884	138	24			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	121	17			
	1889	124	18			
	1890	123	17			
	1891	113	15			
	1892	117	12			
	1893	113	11			
	1894	106	11			
	1895	105	11			
	1896	102	10			
	1897	100	9			
	1898	97	9			
	1899	95	9			
	1900	97	8			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Stormont, Dundas and Glengarry.....	1874	122	31			
	1875	80	28			
	1876	82	22			
	1877	87	17			
	1878	94	17			
	1879	91	16			
	1880	91	18			
	1881	96	18			
	1882	95	18			
	1883	89	17			
	1884	92	15			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	105	8			
	1889	111	10			
	1890	103	8			
	1891	96	10			
	1892	94	10			
	1893	84	8			
	1894	82	8	1		
	1895	80	4			
	1896	79	4			
	1897	78	4			
	1898	74	3	1		
	1899	75	3			
	1900	73	2			
Victoria	1874	78	13	1		
	1875	70	9	.....	1	
	1876	55	5	1	.....	Including Haliburton.
	1877	56	5	.....	.....	
	1878	56	6	.....	.....	
	1879	60	6	.....	.....	
	1880	59	5	.....	.....	
	1881	62	4	.....	.....	
	1882	62	3	.....	1	
	1883	62	3	.....	2	
	1884	58	3	.....	.....	
	1885	54	3	.....	.....	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	46	2			
	1890	44	2			
	1891	47	2			
	1892	40	3			
	1893	39	3			
	1894	38	3			
	1895	33	2			
	1896	33	2			
	1897	33	1			
	1898	32	1			
	1899	29	1			
	1900	29	1			

SCHEDULE. B —Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Waterloo	1874	135	21			
	1875	136	20	3		
	1876	86	19	13		
	1877	84	17	10		
	1878	87	17			
	1879	89	15			
	1880	87	15			
	1881	88	16			
	1882	90	17			
	1883	91	15	.....	1	
	1884	92	14			
	1885	90	13			
	1886	87	12			
	1887	87	12			
	1888	90	9	1		
	1889	91	10	1		
	1890	92	10	1		
	1891	91	10	1		
	1892	90	11	1		
	1893	90	10	1		
	1894	88	10	1		
	1895	89	10	3		
	1896	90	10	5		
	1897	88	10	3		
	1898	86	10	2		
	1899	85	11	2		
	1900	86	10	2		
Welland	1874	145	28	3		
	1875	151	23			
	1876	73	19			
	1877	80	19			
	1878	89	21			
	1879	92	25			
	1880	87	29			
	1881	81	19			
	1882	78	20			
	1883	79	18			
	1884	82	14			
	1885	79	15			
	1886	82	12			
	1887	78	10			
	1888	70	8			
	1889	73	9			
	1890	73	9			
	1891	70	9			
	1892	71	9			
	1893	66	10			
	1894	64	10			
	1895	66	10			
	1895	65	9			
	1897	63	9			
	1898	62	9			
	1899	60	9			
	1900	64	9			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Wellington.....	1874	183	52			
	1875	182	41	3		
	1876	138	29	3		
	1877	130	28	3		
	1878	134	29			
	1879	138	29			
	1880	145	30			
	1881	134	24	.....	.....	Orangeville, Amaranth and East Garafraxa att'd. to new County of Dufferin.
	1882	128	26			
	1883	126	22			
	1884	116	19			
	1885	104	13			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	78	5			
Not including Guelph.	1890	77	4			
do	1891	80	3			
do	1892	79	3			
do	1893	76	2			
do	1894	72	2			
do	1895	71	1			
do	1896	71	1			
do	1897	68	1			
do	1898	64	1			
do	1899	63	1			
do	1900	62	1			
Wentworth (not including Hamilton.....	1874	110	32	4		
	1875	107	19	2		
	1876	61	11	2		
	1877	56	10			
	1878	47	6			
	1879	63	6			
	1880	56	6			
	1881	55	6			
	1882	51	6			
	1883	52	6			
	1884	54	6			
	1885	54	6			
	1886	49	6			
	1887	51	5			
	1888	47	4			
	1889	49	3			
	1890	49	4			
	1891	49	3			
	1892	46	3			
	1893	45	3			
	1894	42	3			
	1895	41	3			
	1896	38	3			
	1897	38	3			
	1898	39	3			
	1899	39	3			
	1900	39	3			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
York (not including Toronto	1874	148	39			
	1875	164	35			
	1876	108	16	1		
	1877	97	15			
	1878	.....	.....	.....	.....	Dunkin Act in force.
	1879	114	15	.....	.....	do one month (May)
	1880	117	16			
	1881	128	21			
	1882	131	24			
	1883	132	23			
	1884	121	13			
	1885	114	12			
	1886	116	10			
	1887	109	7			
	1888	107	2			
	1889	112	1			
	1890	103	2			
	1891	105	3			
	1892	108	4			
	1893	104	4			
	1894	103	4			
	1895	102	4			
	1896	100	4			
	1897	100	4			
	1898	98	4			
	1899	97	2			
	1900	92	2	1		

SCHEDULE B.—Comparative Statement, etc —*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Toronto	1874	309	184	21	16	
	1875	299	128	28	9	
	1876	216	100	39	9	
	1877	182	100	26	6	
	1878	181	92	20	10	
	1879	195	88	19	6	
	1880	204	94	18	4	
	1881	210	95	15	6	
	1882	216	100	14	7	
	1883	197	98	14	5	
	1884	217	88	13	3	
	1885	227	71	14*	2	
	1886	224	66	13	3	
	1887	150	50	13	1	
	1888	150	50	12	3	
	1889	152	50	14	3	
	1890	150	50	11		
	1891	150	50	11		
	1892	150	50	10		
	1893	149	50	10		
	1894	150	50	11		
	1895	150	50	8		
	1896	150	50	9		
	1897	150	50	6		
	1898	150	50	6		
	1899	150	50	6		
	1900	150	50	5		
Hamilton	1874	127	93	.....	3	
	1875	110	72			
	1876	68	61	11	1	
	1877	68	55	7	2	
	1878	68	64	7	2	
	1879	68	61	8		
	1880	74	57	7		
	1881	89	55	7		
	1882	98	58	8		
	1883	105	54	8		
	1884	97	47	4		
	1885	110	48	3		
	1886	112	45	5		
	1887	107	40	4		
	1888	111	37	2		
	1889	91	38	3		
	1890	92	38	3		
	1891	91	37	3		
	1892	94	34	3		
	1893	94	30	3		
	1894	75	20	4		
	1895	75	20	4		
	1896	76	20	4		
	1897	75	20	3		
	1898	75	20	2		
	1899	75	20	2		
	1900	75	19	3		

* Dominion issues.

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Ottawa.....	1874	120	77	6		
	1875	114	148	6		
	1876	75	77	7	1	
	1877	75	80	2	1	
	1878	73	77	.....	1	
	1879	73	71	.....	1	
	1880	75	72	.....	1	
	1881	75	77	.....	1	
	1882	75	76	.....	1	
	1883	75	84	.....	1	
	1884	75	78	.....	1	
	1885	75	77			
	1886	75	69	1		
	1887	75	63	1	1 B. & W.	
	1888	76	54	2	1	
	1889	80	56	1	1 B. & W.	
	1890	88	59	2		
	1891	87	59	1		
	1892	78	46	1		
	1893	72	40	5		
	1894	71	38	5		
	1895	70	33	3		
	1896	76	33	4		
	1897	77	33	5		
	1898	80	33	6		
	1899	78	32	7		
	1900	75	32	9		
London.....	1874	75	40	3		
	1875	75	74	2		
	1876	57	34	5		
	1877	58	35	1		
	1878	58	37	1		
	1879	57	36	2		
	1880	45	27	2		
	1881	45	24	2		
	1882	47	26	3		
	1883	47	24	2		
	1884	48	22	2		
	1885	49	22	1		
	1886	61	21	2		
	1887	54	19	2		
	1888	57	14	1		
	1889	58	13	1		
	1890	56	12	1		
	1891	41	10	1		
	1892	34	6	3		
	1893	34	6	5		
	1894	34	6	2		
	1895	35	6	2		
	1896	34	6	2		
	1897	34	6	2		
	1898	34	6	2		
	1899	34	6	2		
	1900	35	6	2		

SCHEDULE B —Comparative Statement, etc —*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Kingston.....	1874	97	25	....	1	
	1875	75	20	3	1	
	1876	53	23	6	5	
	1877	61	21	3	8	
	1878	61	21	3	8	
	1879	62	20	3	8	
	1880	62	20	3	8	
	1881	64	20	2	11	
	1882	53	22	2	9	
	1883	53	23	3	6	
	1884	39	20	2	6	
	1885	38	22	1	4	
	1886	41	22	1	6	
	1887	43	20	1	6	
	1888	44	15	1	7	
	1889	40	15	1		
	1890	38	15	1		
	1891	39	15	1		
	1892	41	15	1		
	1893	40	14	1		
	1894	38	13	1		
	1895	39	12	1		
	1896	37	12			
	1897	37	12			
	1898	36	12			
	1899	34	11			
	1900	34	11			
St. Catharines.....	1886	29	7			
	1887	23	7			
	1888	26	7			
	1889	26	6			
	1890	26	5			
	1891	26	4			
	1892	26	3			
	1893	26	3			
	1894	26	3			
	1895	26	3			
	1896	26	2			
	1897	26	2			
	1898	22	2			
	1899	24	2			
	1900	22	2			
Brantford.....	1886	19	5	3		
	1887	18	5	3		
	1888	18	5	3		
	1889	18	5	3		
	1890	18	5	2		
	1891	18	5	1		
	1892	18	5	1		
	1893	18	5	1		
	1894	18	5	1		
	1895	16	5	1		
	1896	16	5	1		
	1897	16	5	1		
	1898	16	5			
	1899	16	4			
	1900	17	4			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
St. Thomas	1889	20	6			
	1890	18	4			
	1891	18	4			
	1892	18	4			
	1893	18	4			
	1894	18	4			
	1895	18	4			
	1896	18	4			
	1897	18	3			
	1898	17	3			
	1899	17	3			
	1900	17	3			
Stratford	1889	21	4			
	1890	21	4			
	1891	21	4			
	1892	21	4			
	1893	19	4			
	1894	16	2			
	1895	16	2			
	1896	16	2			
	1897	16	2			
	1898	16	2			
	1899	16	2			
	1900	16	2			
Guelph	1889	16	2			
	1890	16	2			
	1891	16	2			
	1892	16	2			
	1893	16	2			
	1894	16	2			
	1895	16	2			
	1896	16	2			
	1897	16	2			
	1898	16	2			
	1899	16	2			
	1900	14	2			
Belleville	1889	25	3	2		
	1890	25	3	2		
	1891	25	3	2		
	1892	25	3	2		
	1893	24	3	2		
	1894	24	3	2		
	1895	25	3	2		
	1896	26	3	1		
	1897	26	3	1		
	1898	21	2	1		
	1899	17	2			
	1900	18	2			
Windsor	1891	22	4			
	1892	25	5			
	1893	27	4			
	1894	27	4			
	1895	27	4			
	1896	27	4			
	1897	27	3	1		
	1898	24	3	1		
	1899	22	3			
	1900	21	3			

SCHEDULE B.—*Concluded.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
hatham	1895	17	2			
	1896	18	2			
	1897	17	2			
	1898	16	2			
	1899	15	2			
	1900	15	2			

ECAPITULATION, showing the total number of provincial licenses issued in the several counties in the province, including the cities, during the license years 1874 5 6-7-8 9-80 1 2-3-4-5 6 7 8-9 90-1 2-3-4-5 6 7 8 9-1900.

Years.	Tavern.	Shop.	Wholesale.	Vessel.	Total.
374.....	4,793	1,307	52	33	6,185
375.....	4,459	1,257	78	24	5,818
376.....	2,977	787	147	27	3,938
377.....	2,845	739	65	27	3,676
378.....	2,910	724	52	29	3,715
379.....	3,199	757	42	22	4,020
380.....	3,227	760	40	22	4,049
381.....	3 311	764	34	24	4,133
3-2.....	3,317	787	35	24	4,163
383	3,363	781	36	21	4,201
384	3,253	675	28	14	3,970
385.....	2 574	525	24	9	3,132
386.....	1,567	367	28	12	1,974
387.....	1,496	325	28	13	1,862
388.....	2,066	336	26	17	2,445
389.....	3,073	445	27	15	3,560
390.....	3,071	428	24	....	3,523
391.....	2,990	403	21	....	3,414
392.....	2,966	378	25	....	3,369
393	2,888	357	31	....	3,276
394.....	2,785	337	29	....	3,151
395.....	2,779	327	26	....	3,132
396.....	2,747	323	26	....	3,096
397.....	2,725	317	22	....	3,064
398.....	2,641	312	23	....	2,976
99.....	2,621	308	21	....	2,950
00.....	2,621	303	24	....	2,948

The six Months' Licenses and the Licenses *extended* do not appear in the above Schedule or apitulation, and as a consequence the total number of Licenses issued, according to the tement, does not correspond with the number as shown in Schedules A and C. Beer and ine Licenses are included with the ordinary licenses, under the heads of Tavern Licenses and ssel Licenses respectively. An *extended* License is good for a period not exceeding three nths. It is not in the nature of a new License, but simply a permission, granted by the ard of Commissioners, to the holder of a license expiring in April, to continue his business der the old license for the specified period, that he may be able to dispose of his stock on d and quit the business without loss. Six Months' Licenses run from the first day of May the thirty first day of October and are not valid after the latter date. They are granted in alities which are largely resorted to in summer by visitors, where the Board of Commissioners of the opinion that increased tavern accommodation for the summer months is necessary.

SCHEDULE C.

COMPARATIVE STATEMENT BY MUNICIPALITIES, showing the number of Provincial Licenses, whether Ordinary or Beer and Wine, issued, and the number extended, transferred or removed, the gross sums deposited to the credit of the License Fund Accounts therefor, and for fines, the amount imposed by municipal by-laws for licenses in excess of statutory duties, for 1898-9, 1899 1900, 1900 1, and the revenue paid over to the municipal treasurers during the license years 1898-9. 1899-1900, and 1900 1.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Addington..	Newburg	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	...	.....	.....
	Camden	9	9	9	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	...	.....	.....
	Sheffield	5	5	5	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	....	.....	...	...	...	.....
	Kaladar and Anglesea	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Barrie	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Kennebec	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Olden	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Oso	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Hinchinbrooke	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Palmerston and N. & S. Canonto	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Clarendon and Miller	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Denbigh	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
Algoma	Sault Ste. Marie	6	6	8	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	*1	.....
	St. Joseph	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Hilton	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Thessalon	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Balfour	2	2	3	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Plummer Additional	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Ray-side	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Sault Ste. Marie Tp.	..	1	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	1	.....	.....
	Thessalon Township	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	..	.....	.....
	Hallam	3	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Whitefish	1	3	3	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	1	.....
	Salter and May and 116	....	1	2	....	....	....	....	....	....	.....	.....	.....	1	....	.....	.....	.....	.....	.....	.....	.....
	Nairn, Lorne and Hyman	1	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	....	.....	.....
	Unorganized Territory	11	10	11	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....

* Four months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9	Removals. 1899-1900.	Removals. 1900-1.	Total. 1898-9.	Total. 1899-1900.	Total. 1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898 9.	1899-1900.	1900 1.	Proportions thereof paid to municipalities. 1898 9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties 1898 9.	1899-1900.	1900-1	Remarks.
											$ c.	$ c.	$ c.	$ c	$ c.	$ c.	$ c	$ c.	$ c.	
Addington..	Newburg	..	..	..	..	..	..	1	1	1	140 00	120 00	140 00	31 28	24 82	30 88	.... ..	....	... .	
	Camden	..	4	1	..	..	..	9	13	10	810 00	900 00	840 00	211 12	260 62	220 04	.....	... ...	....	
	Sheffield	..	..	..	..	..	..	5	5	5	450 00	535 00	450 00	117 28	159 26	115 81	.....	..... .	.....	
	Kaledar and Anglesea	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	23 45	24 82	23 16	.. .. ..	... .	.....	
	Barrie	..	1	..	..	..	..	1	2	1	90 00	160 60	90 00	23 45	28 96	23 16	.. ..	.....	... ...	
	Kennebec	1	1	..	..	..	..	2	2	1	162 00	100 00	210 00	51 61	28 96	137 03	.....	.....	110 00	
	Olden	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	....	
	Oso	1	..	..	..	..	..	3	2	2	250 00	240 00	240 00	110 82	109 64	106 32	60 00	60 00	60 00	
	Hinchinbrooke	..	..	..	..	..	..	2	2	2	210 00	180 00	180 00	58 64	49 64	46 32	.... ..	... .	.....	
	Palmerston and N. & S. Canonto	..	..	1	..	..	..	1	1	2	90 00	90 00	100 00	23 45	24 82	27 03	....	....	....	
	Clarendon and Miller	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Denbigh	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	... . .	.....	
Algoma	Sault Ste. Marie	2	..	..	..	..	..	8	7	8	1,220 00	1,333 34	1,720 00	493 94	571 64	758 18	300 00	320 83	400 00	
	St. Joseph	..	1	..	..	..	..	2	3	2	180 00	190 00	180 00	46 54	57 88	56 55	....	.....	. .. ..	
	Hilton	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	23 27	26 71	28 28	... ..	.....	.....	
	Thessalon	..	..	..	..	..	..	3	3	3	600 00	600 00	600 00	243 08	256 85	263 11	150 00	150 00	150 00	
	Balfour	..	..	..	..	..	..	2	2	3	280 00	280 00	420 00	146 54	153 42	234 83	100 00	100 00	150 00	
	Plummer Additional	..	..	1	..	..	..	2	2	3	280 00	280 00	290 00	146 54	153 42	161 27	100 00	100 00	100 00	
	Rayside	..	..	..	..	..	..	1	1	1	90 00	100 00	110 00	23 27	36 71	48 28	.. .	10 00	20 00	
	Sault Ste. Marie Tp.	..	..	..	..	..	..	1	1	..	100 00	100 00	.....	66 64	68 36	.....	55 00	55 00	.....	
	Thessalon Township	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Hallam	2	1	..	..	..	..	5	3	2	470 00	310 00	300 00	257 60	177 88	176 55	180 00	120 00	120 00	
	Whitefish	..	..	..	..	..	..	1	3	3	110 00	330 00	330 00	43 27	140 13	144 83	20 00	60 00	60 00	
	Salter and May and 116	1	..	..	..	..	..	2	2	2	37 50	214 75	220 00	14 71	91 56	96 55	5 00	30 00	40 00	
	Nairn, Lorne and Hyman	..	..	..	..	..	..	1	2	2	90 00	249 75	180 00	23 27	84 49	56 55	.... .	.....	.....	
	Unorganized Territory	3	2	..	..	..	..	14	12	11	1,020 00	1,086 00	1,280 00	.....	.....	.....	.. ....	.....	... .	Payab'e to Province less proportion of expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six Months. 1898-9.	Six Months. 1899-1900	Six Months. 1900-1.
North Brant	South Dumfries	3	3	2	....	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	... ..	....	...	...	.. ...
	Brantford Township ...	3	3	3	....	....	....	....	.	....	.....	.....	.....	.....	....	.....	.....	....	.....	... .	.....	.....
	Onondaga	2	2	2	....	....	....	....	....	....	. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Paris	6	6	6	....	....	....	1	1	1	.....	....	.....	.....	....	.... .	.....	.....	.....	.....	.....	.....
South Brant	Brantford Township	1	1	1	...	....	.. .	....	....	....	.....	.....	.... .	.....	1	.....	.....	.....	.....	.....	.....	...
	Burford	2	2	2	....	....	....	....	....	....	.....	....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
	Oakland	1	1	1	....	....	....	....	...	..	.....	....	.....	.....	.....	.....	.....	.....	.....	. ..	....	.....
Brantford City	.....	16	16	17	....	....	....	5	4	4	.....	.....	.....	2	1	2	.....	.....	.....	.....	.....	.....
Brockville and Leeds.	Brockville	10	10	10	....	....	....	2	2	2	1	.....	.....	....	....	.. ...	....	.....	.....	.....	...	...
	Gananoque	6	6	6	....	....	....	2	2	2	.....	.....	. ...	.....	.....	.....	.....	....	.....	1	1	1
	Newboro'	2	2	2	....	....	....	....	....	....	....	.....	.....	....	....	.....	...	.....	.....	.....	...	.....
	Bastard and Burgess	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	....	....	.....	.....	.....	.....
	North Crosby	3	3	3	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	....	.....	... ..	....	....
	Front of Leeds and Lansdowne	1	1	....	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	... .	....	1	1	.....
	Front of Yonge and Escott	....	....	....	....	1	1	....	....	....	.....	....	....	.....	.....	.....	.....	.....	.....	1B&W.	&W.	1B&W.
	Rear of Yonge and Escott	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	... .	1	1	1
	Rear of Leeds and Lansdowne	3	3	3	....	....	....	.. .	....	....	.....	.....	.....	.....	.....	....	.....	.....	.... .	.....	...	.....
	Elizabethtown	1	1	1	....	...	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1B&W.	1B&W.	1B&W.
	South Crosby	1	2	1	....	....	....	...	....	....	....	.....	.....	.....	.....	..	.....	.....	. ....	1	.....	1
	Athens	2	2	2	....	....	....	....	....	....	.....	.....	....	.....	.....	.....	.....	.....	.....	.. ...	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898 9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Brant	South Dumfries	..	..		..	..	..	3	3	2	300 00	300 00	200 00	83 35	80 21	51 33	30 00	30 00	20 00	
	Brantford Township	2	1	1	..	..	..	5	4	4	310 90	280 00	280 00	65 20	53 00	50 00	.....	.....	.....	
	Onondaga	..	2	..	..	..	..	2	4	2	180 00	200 00	180 00	35 56	39 05	31 33	.....	.....	.....	
	Paris	1	..	2	..	..	..	8	7	9	1,450 00	1,400 00	1,420 00	530 77	506 22	502 00	350 00	350 00	350 00	
South Brant	Brantford Township	..	..	..	..	..	..	2	1	1	112 50	215 00	90 00	.....	.....	.....	.....	.. ....	.....	
	Burford	1	1	..	..	..	..	3	3	2	190 00	190 00	200 00	.....	.....	.....	.....	.....	.....	
	Oakland	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	.....	.....	.....	.....	.....	.....	
Brantford City		4	5	4	..	..	..	27	26	27	6,260 00	6,482 50	6,845 00	2,884 05	2,677 90	2,852 10	1,820 00	1,700 00	1,800 00	
Brockville and Leeds.	Brockville	2	1	1	..	..	..	15	13	13	6,910 00	6,655 00	6,650 00	3,681 43	3,615 88	3,605 99	4,840 00	4,840 00	4,840 00	
	Gananoque	2	1	1	..	..	..	11	10	10	2,315 00	2,305 00	2,305 00	1,355 34	1,356 78	1,351 48	1,020 00	1,020 00	1,020 00	
	Newboro'	..	..	1	..	..	..	2	2	3	260 00	280 00	270 00	77 51	88 33	82 45	20 00	20 00	20 00	
	Bastard and Burgess	..	..	..	..	..	..	2	2	2	250 00	240 00	240 00	122 29	118 57	117 65	60 00	60 00	60 00	
	North Crosby	1	..	..	..	..	..	4	3	3	350 00	300 00	300 00	140 21	117 85	116 47	30 00	30 00	30 00	
	Front of Leeds and Lansdowne	..	..	..	..	..	..	2	2	..	135 00	135 00	... ..	43 12	43 93	.....	.....	.....	.....	Local option.
	Front of Yonge and Escott	..	..	1	..	..	..	1	2	3	73 75	132 50	172 50	58 43	76 73	95 45	51 25	45 00	45 00	
	Rear of Yonge and Escott	..	1	..	..	..	..	2	3	2	190 00	180 00	150 00	77 29	73 57	58 23	15 00	15 00	15 00	
	Rear of Leeds and Lansdowne	..	1	1	..	..	..	3	4	4	350 00	280 00	280 00	124 57	92 73	91 27	.....	.. ....	.....	
	Elizabethtown	..	.		..	..	..	2	2	2	118 75	122 50	122 50	45 93	46 60	46 03	10 00	10 00	10 00	
	South Crosby	..	..	..	..	..	..	2	2	2	185 00	180 00	135 00	67 10	58 57	43 23	.....	.....	.....	
	Athens	..	..	..	..	..	..	2	2	2	240 00	240 00	260 00	57 51	58 57	67 26	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc —*Continued*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		1898-9.	1899-1900.	1900-1.	1898-9.	1899 1900.	1900-1.	1898-9.	1899-1900	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Centre Bruce	Paisley	3	3	3	....	....	....	1	1	....	.	.....	....	.....		.....	.....	....	....	.....	.....	.....
	Kincardine, Town	5	5	5	..	....	....	....	....	1	....	.....	. ....	.....	.....	.....	.....	..	...	....	....	...
	Chesley	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	.....	.....	...	...	...	.....
	Greenock	6	6	6	....	....	....	1	1	....	.....	.....	.....	.....	.....	.....	.....	.. ..	.....	.....	.....	.....
	Huron	3	3	2	....	....	....	....	....	1	.....	....	... ..	.....	.....	....	.....	.....	.....	.....	.....	.....
	Kincardine, Township	1	1	1	....	..	....	...	....	...	.....	....	... ..	.....		.....	.....	.....	.....	.....	.....	.....
	Elderslie	.	....	....	....	....	....	....	....	....	.....	....	.....	.....	.....	.....	... ..	.....	.....	.....	.....	.....
North Bruce	Tiverton	2	2	2	....	....	....	...	....	....	...	.....	.....	.....	.....	...	....	...	.....	.....	.....	.....
	Port Elgin	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	...	.....		.....	..	.....	....	.....
	Southampton	3	2	2	....	....	....	....	....	....	.....	..	.....	.....	....	.....	.....	.....	...	.....	1	1
	Tara	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....
	Wiarton	5	5	5	....	....	....	....	....	....	....	.....	....	.....	.....	.....	... ..	..	.....	....	....	.....
	Bruce	2	2	2	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Saugeen	1	1	1	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Arran	....	....	1	...	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	..	.....	.....	.....
	Amabel	3	3	3	....	....	....	....	....	....	...	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Eastnor	4	4	4	..	....	....	....	....	....	....	.....	.....	.....	.. .	.....	.....	.....	.....	.....	.....	.....
	Albemarle	3	2	3	..	....	....	....	....	....	.....	.....	....	....	1	....	..	.....	..	.....	.....	.....
	Lindsay and St. Edmunds	....	....	....	..	....	....	....	....	....	...	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Bruce	Lucknow	3	3	3	....	....	....	1	1	1	.....	.....	.....	.....	.....	....	. ....	.....	.....	.....	....	... ..
	Teeswater	3	3	3	....	....	....	....	....	....	....	.....	...	.....	.....	.....	....	...	.....	.....	.....	.....
	Walkerton	6	6	6	....	....	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.. ...	... ..	.....	....	.....
	Culross	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Carrick	10	10	10	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	.....	...	...	.....	.....	.....
	Brant	6	6	6	....	....	....	....	.	....	.....	... ..	.....	.....	...	.....	.....	.....	.....	.....	.....	.....
	Kinloss	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines, in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Centre Bruce	Paisley	..	..	..	..	..	..	3	3	3	620 00	675 00	675 00	318 27	381 37	378 40	240 00	315 00	315 00	
	Kincardine, Town	1	..	..	..	..	..	7	6	6	1,370 00	1,250 00	1,240 00	554 35	495 45	483 16	300 00	300 00	300 00	
	Chesley	1	..	3	..	..	..	4	3	6	595 00	525 00	555 00	262 83	231 37	238 97	165 00	165 00	165 00	
	Greenock	..	2	1	..	..	..	6	8	7	540 00	580 00	550 00	140 88	147 50	130 33	.....	.....	.....	
	Huron	1	1	..	..	..	..	5	5	3	490 00	490 90	410 00	217 83	212 19	203 40	120 00	120 00	140 00	
	Kincardine, Township	..	1	..	..	..	..	1	2	1	90 00	100 00	90 00	23 48	25 82	21 13	.....	.....	.....	
	Elderslie	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
North Bruce	Tiverton	..	..	..	..	..	..	2	2	2	300 00	300 00	320 00	113 97	112 20	118 71	60 00	60 00	60 00	
	Port Elgin	1	..	1	..	..	..	5	4	5	1,040 00	980 00	971 00	623 91	593 10	585 27	480 00	480 00	480 00	
	Southampton	1	1	..	1	..	..	5	4	3	710 00	560 00	630 00	403 44	319 60	346 46	300 00	250 00	250 00	
	Tara	..	..	..	..	..	..	2	2	2	400 00	400 00	420 00	213 97	212 20	218 71	160 00	160 00	160 00	
	Wiarton	..	..	2	..	..	..	5	5	7	1,040 00	1,080 00	1,020 00	447 88	458 79	426 13	250 00	250 00	250 00	
	Bruce	..	..	1	..	..	..	2	2	3	200 00	200 00	210 00	73 97	72 20	74 52	20 00	20 00	20 00	
	Saugeen	..	..	..	..	..	..	1	1	1	110 00	90 00	90 00	35 99	26 10	25 16	.....	.....	.....	
	Arran	..	..	..	..	..	..	..	..	1	20 00	20 00	160 00	9 80	8 70	66 13	.....	.....	20 00	
	Amabel	1	..	1	..	..	..	4	3	4	330 00	340 00	330 00	124 45	125 70	118 07	30 00	30 00	30 00	
	Eastnor	..	..	1	..	..	..	4	4	5	460 00	460 00	450 00	196 95	193 10	184 87	80 00	80 00	80 00	
	Albermarle	..	..	..	..	..	..	3	3	3	283 00	204 75	293 00	88 45	60 87	86 87	3 00	2 25	3 00	
	Lindsay and St. Edmunds	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
South Bruce	Lucknow	..	..	..	..	..	..	4	4	4	750 00	790 00	750 00	385 81	401 49	384 88	270 00	270 00	270 00	
	Teeswater	..	..	2	..	..	..	3	3	5	610 00	600 00	630 00	331 68	324 53	340 53	240 00	240 00	240 00	
	Walkerton	..	1	1	..	..	..	8	8	8	1,795 63	1,705 00	1,815 00	965 70	912 68	970 50	656 88	645 00	645 00	
	Culross	..	..	..	..	..	..	3	3	3	270 90	290 00	270 00	86 86	93 93	86 16	.....	.....	.....	
	Carrick	2	1	1	..	..	..	12	11	11	980 00	930 00	970 00	328 12	295 87	320 71	.....	.....	.....	
	Brant	..	..	..	..	..	..	6	6	6	540 00	540 00	580 00	173 71	169 07	191 47	.....	.....	.....	
	Kinloss	1	..	1	..	..	..	3	2	3	190 00	200 00	190 00	62 73	65 75	62 23	.....	.....	.....	

SCHEDULE C —Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months 1898-9.	Six months 1899-1900.	Six months 1900-1.
Cardwell	Adjala	5	4	5																		
	Bradford	2	2	2																		
	Tecumseth	3	3	3																		
	Bolton	3	3	3																		
	Albion	4	4	4																		
	Innisfil	3	3	3																1	2	2
	West Gwillimbury	1	1	1																		
	Beeton	3	3	3																		
	Tottenham	2	2	2																		
	Allandale																					
Carleton	Hintonburg	1	1	2																		
	Richmond	1	1	1																		
	March	1	1	2	1	1																
	Huntley	2	2	2																		
	North Gower	3	3	3	1	1																
	Goulburn	2	2	2																		
	Marlborough	1	1	1																		
	Fitzroy	2	2	2																		
	Nepean	8	7	7	1	1	1					1										
	East Ottawa	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c	$ c.	$ c	$ c	$ c.	$ c.	
Caldwell	Adjala	..	1	1	..	..	..	5	5	6	470 00	420 00	480 00	136 85	129 40	145 27	.....	.....	.....	
	Bradford	1	1	..	..	..	..	3	3	2	310 00	310 00	300 00	115 60	115 97	112 83	60 00	60 00	60 00	
	Tecumseth	..	..	1	..	..	..	3	3	4	270 00	270 00	280 00	76 98	77 49	83 64	.....	.....	...	
	Bolton	..	1	..	..	..	..	3	4	3	510 00	520 00	510 00	226 98	231 81	229 24	150 00	150 00	150 00	
	Albion	..	..	..	..	..	..	4	4	4	360 00	360 00	360 00	102 64	103 53	105 65	.....	.....	.....	
	Innisfil	1	..	..	..	..	..	5	5	5	325 00	410 00	360 00	94 09	125 09	105 65	.. ....	.....	.....	
	West Gwillimbury	1	..	2	..	..	..	2	1	3	100 00	90 00	110 00	29 94	25 83	35 21	.....	.....	.....	
	Beeton	3	..	..	..	..	..	6	3	3	520 00	450 00	475 00	196 44	167 49	180 25	90 00	90 00	90 00	
	Tottenham	..	..	..	..	..	..	2	2	2	340 00	340 00	320 00	139 87	140 28	132 83	80 00	80 00	80 00	
	Allandale	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Carleton	Hintonburg	..	..	..	..	..	..	1	1	2	120 00	120 00	240 00	25 77	24 19	52 23	.... ..	.... ..	.....	
	Richmond	1		2	..	..	..	2	1	3	130 00	120 00	140 00	30 07	24 19	34 82	.....	.. .. ..	.....	
	March	..	..	..	..	..	..	2	2	2	127 50	135 00	180 00	38 65	36 28	52 23	.....	.....	.....	
	Huntley	..	..	1	..	..	..	2	2	3	180 00	180 00	190 00	51 53	48 37	56 58	.....	.....	.....	
	North Gower	1	1	1	..	..	..	5	5	4	317 50	325 00	280 00	94 48	88 68	82 70	.....	.....	....	
	Goulburn	..	1	1	..	..	..	2	3	3	180 00	190 00	190 00	51 53	52 40	56 58	.. ....	.....	.....	
	Marlborough	..	..	..	..	..	..	1	1	1	110 00	90 00	110 00	34 36	24 19	34 82	.....	.....	.....	
	Fitzroy	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	51 53	48 37	52 23	.....	.....	.....	
	Nepean	..	1	2	..	..	..	9	9	10	757 50	685 00	775 00	219 06	185 43	239 37	.....	.....	.....	
	East Ottawa	..	..	2	..	..	..	2	2	4	240 00	240 00	280 00	51 53	48 37	69 63	.....	.....	.....	

SCHEDULE C —Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months		
		Ordinary.			Beer and wine																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900	1900-1.	1898-9.	1899-1900	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Cornwall	Cornwall, Town	12	12	12	....	....	....	2	2	2	1	.....	.....	...	.....	.....	1	.....	.....	.....	.....	...
	Cornwall, Township	8	8	8	....	....	....	....	....	....	.....	....	.....	2	....	....	....	.....	.....	...	.....	.....
Dufferin	Orangeville	8	8	8	....	....	....	2	1	1	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mulmur	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mono	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Melancthon	....	....	....	....	....	....	....	....	....	...	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
	Garafraxa, East	...	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Shelburne	3	3	3	..	....	....	....	....	...	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
	Amaranth	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	East Luther	....	....	....	..	....	....	....	....	....	.....	.....	.....	....	....	.....	.....	.....	.....	.....	.....	.....
	Grand Valley	....	3	3	....	...	....	....	....	....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	*2	.....	.....

*4 months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers 1898-9.	Transfers 1899-1900.	Transfers 1900-1.	Removals 1898-9.	Removals 1899-1900.	Removals 1900-1.	Total- 1898-9.	Total- 1899-1900.	Total- 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality 1898-9	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c	$ c	$ c.	$ c.	$ c.	$ c.	$ c.	$ c	
Cornwall	Cornwall, Town	1	3	..	..	..	..	17	17	14	4,218 50	3,905 00	3,901 00	2,430 08	2,279 95	2,291 53	1,710 00	1,680 00	1,680 00	
	Cornwall, Township	..	..	..	..	..	..	10	8	8	919 50	790 00	760 00	359 92	285 76	276 47	42 50	40 00	40 00	
Dufferin	Orangeville	1	..	2	..	..	..	11	9	11	2,010 00	1,800 00	1,915 00	751 46	717 75	787 83	500 00	450 00	450 00	
	Mulmer	1	..	..	..	..	..	3	2	2	190 00	180 00	200 00	40 36	44 63	56 65	.....	.....	.....	
	Mono	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	37 26	44 63	48 56	.....	.....	.....	
	Melancthon	..	..	..	..	..	..	..	..	..	.....	.....	.....	.... ..	... ...	.....	.....	... ..	.....	Local option.
	Garafraxa, East	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	do.
	Shelburne	..	1	..	..	..	..	3	5	3	530 00	612 50	510 00	212 09	257 33	222 83	150 00	162 50	150 00	
	Amaranth	..	..	..	..	..	..	..	..	..	.....	.....	.....	.... ..	.....	.....	.....	.... ..	.....	do.
	East Luther	..	..	..	..	..	..	..	..	..	80 00	.....	.....	12 41	.....	.....	.....	.....	.....	do.
	Grand Valley	..	..	..	..	..	..	2	3	3	.....	525 00	525 00	.....	231 94	237 83	.....	165 00	165 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Dundas	Iroquois	2	2	2	..	....	....	....	...	....	.....	.....	.....	...	.....	.....	.....	.....	.....	....	....	....
	Chesterville	2	2	2	...	....	....	....	...	....	.....	.....	...	....	.....	.....	.....	.....	.....	.....	.....	.....
	Morrisburg	4	4	4	....	....	....	1	1	...	.....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Winchester, Township	....	....	...	....	....	..	....	....	....	....	.....	.....	.....	... ..	.....	.....	....	.....	.....	....	.....
	Williamsburg	1	1	1	....	....	....	....	....	....	... ..	....	....	....	.....	.....	.....	....	.....	.....	.....	.....
	Winchester, Village	2	2	2	....	....	....	....	....	....	.....	.....	....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Mountain	2	2	2	....		....	....	..	...	.....	... ..	....	1	.....	.....	.....	....	.....	.....	.....	.....
E. Durham	Port Hope	7	8	8	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....
	Millbrook	3	3	3	....	....	....	1	1	1	.....	.....	.....	1	.....	.... .	..	.....	.....	.....	.....	.....
	Hope	1	1	1	....	....	...	....	....	....	.....	..	.....	.. ..	... ..	....	....	.....	.....	.....	.....	.....
	Caven	3	3	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	...	....	.....	.. .	2	.....
	Manvers	2	2	2	....	....	....	....	....	...	.. ..	.....	.....	. ...	.....	....	.....	.....	.....	.....	....	.....
W. Durham	Bowmanville	2	3	3	....	....	....	...	....	....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Newcastle	1	1	1	..	....	....	...	....	....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Clarke	3	2	2	....	....	....	....	....	....	.....	.....	..	.....	.....	.. ..	.....	.....	.....	.....	.....	.....
	Darlington	2	1	....	....	...	...	....	....	....	... ..	....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
	Cartwright	1	1	1	....	....	....	...	..	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Dundas	Iroquois	..	..	1	..	..	..	2	2	3	536 19	560 00	608 55	301 89	314 20	319 19	280 00	280 00	280 00	
	Chesterville	..	..	..	..	..	..	2	2	2	410 00	470 00	400 00	180 89	200 60	182 55	160 00	160 00	160 00	
	Morrisburg	..	..	..	1	..	..	6	5	4	1,030 00	1,020 00	860 00	469 81	468 38	376 38	420 00	400 00	320 00	
	Winchester, Township	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	Local option.
	Williamsburg	..	1	..	..	..	..	1	2	1	135 00	115 00	105 00	29 47	29 96	26 27	15 00	15 00	15 00	
	Winchester, Village	..	..	1	..	..	..	2	2	3	545 00	520 00	530 00	303 30	305 64	304 45	280 00	280 00	280 00	
	Mountain	..	..	..	..	..	..	3	2	2	517 50	460 00	460 00	336 69	305 54	302 55	315 00	280 00	280 00	
E. Durham	Port Hope	1	2	2	..	..	..	9	11	11	2,840 00	3,220 00	3,320 00	1,503 18	1,722 87	1,750 67	1,630 00	1,850 00	1,850 00	
	Millbrook	..	..	..	..	..	..	5	4	4	935 00	905 00	950 00	512 55	497 72	510 96	425 00	400 00	400 00	
	Hope	..	..	..	..	..	..	1	1	1	150 00	150 00	150 00	80 60	82 12	81 48	60 00	60 00	60 00	
	Caven	..	..	..	..	..	..	3	3	4	375 00	375 00	375 00	166 80	171 39	169 43	105 00	105 00	105 00	
	Manvers	..	1	..	..	..	..	2	3	2	360 00	360 00	350 00	211 20	217 93	212 95	170 00	170 00	170 00	
W. Durham	Bowmanville	1	2	..	..	..	..	3	5	3	570 00	850 00	810 00	244 42	376 99	369 77	240 00	360 00	360 00	
	Newcastle	..	..	..	..	..	..	1	1	1	190 00	190 00	240 00	71 40	73 64	74 47	70 00	70 00	70 00	
	Clarke	1	..	..	..	..	..	4	2	2	600 00	410 00	360 00	275 58	190 31	184 89	270 00	180 00	180 00	
	Darlington	..	..	..	..	..	..	2	2	..	300 00	247 50	.....	122 80	83 19	....	120 00	75 00	.....	Local option.
	Cartwright	..	..	..	..	..	..	1	1	1	160 00	160 00	160 00	71 40	73 64	72 44	70 00	70 00	70 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
East Elgin	Aylmer	4	4	4	....	....	....	1	1	1	....	....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....
	Port Stanley	2	2	2	....	....	....	....	....	....	.....	....	.....	....	.....	.....	.....	..	....	2	3	3
	Springfield	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Vienna	1	1	1	....	....	....	....	....	....	.....	...	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Yarmouth	5	5	5	....	....	....	....	....	....	.....	....	...	...	...	.....	.....	.....	....	.....	.....	.....
	Malahide	2	2	2	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	Bayham	4	5	5	....	..	....	....	....	....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
West Elgin	St. Thomas	17	17	17	....	..	..	3	3	3	.....	.....	.....	.....	.....	....	.....	.. ..	.....	.....	1 B&W	1 B&W
	Southwold	6	6	6	....	....	..	....	....	....	.....	....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....
	Dunwich	2	2	2	....	....	....	....	....	....	.....	...	.....	.....	.....	....	.....	.....	.....	.....	.....	.....
	Aldborough	6	6	6	....	....	....	....	....	....	.....	.....	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....
	Dutton	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	... ..	.....	... ..	.....	.....	.....	.....	.....
North Essex	Maidstone	4	4	4	....	....	....	...	....	....	. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.. ..
	Rochester	5	5	6	....	....	....	....	....	....	... ..	.....	.....	.....	.....	.....	.....	....	..	.	.....	.....
	East Sandwich	13	15	14	....	....	...	1	1	1	.....	....	.....	.....	.....	.....	.....	....	.....	1	.....	.... .
	West Sandwich	12	13	14	....	....	....	....	....	....	.....	...	.....	.....	.....	.....	.....	2	.....	1	.....	.....
	Sandwich, Town	5	5	4	....	....	....	1	1	1	....	.....	.....	.....	.....	1	... .	....	....	.....	.....	1
	Belle River	3	3	3	....	....	....	1	1	1	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....
	Anderdon	1	2	2	....	....	....	1	1	1	.....	...	....	.....	....	...	.. ..	.....	.....	.....	...	.....
	Walkerville	3	3	3	....	....	....	1	1	1	1	1	1	.....	....	.....	.....	.....	.....	.....	.....	.....
	South Sandwich	2	2	2	....	....	....	...	....	....	.... .	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* One eleven months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899 1900	1900 1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
East Elgin.	Aylmer	..	2	4	..	..	..	5	7	9	1,060 00	1,020 00	1,060 00	438 26	436 41	442 17	250 00	250 00	250 00	
	Port Stanley	1	..	..	..	..	..	5	5	5	551 00	650 00	650 00	258 17	312 08	306 15	180 00	210 00	210 00	
	Springfield	..	1	..	..	..	..	1	2	1	140 00	150 00	150 00	44 56	51 07	49 27	20 00	20 00	20 00	
	Vienna	..	..	..	..	..	..	1	1	1	140 00	140 00	140 00	44 56	46 63	45 21	20 00	20 00	20 00	
	Yarmouth	..	..	1	..	..	..	5	5	6	550 00	450 00	560 00	163 71	133 15	171 40	.....	.....	.....	
	Malahide	1	1	1	..	..	..	3	4	4	190 00	235 00	235 00	53 22	71 01	66 89	.....	.....	.....	
	Bayham	..	1	2	..	..	..	4	6	7	360 00	480 00	490 00	98 23	146 45	142 13	.....	.....	.....	
West Elgin.	St. Thomas	3	1	1	..	..	..	23	22	23	6,075 00	6,700 00	6,772 50	3,085 16	3,056 96	3,142 48	2,000 00	2,016 67	2,025 00	
	Southwold	..	..	..	..	..	..	6	6	6	540 00	590 00	540 00	188 27	206 89	190 21	.....	.....	.....	
	Dunwich	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	62 76	60 54	63 41	.....	.....	.....	
	Aldborough	1	3	1	..	..	..	7	9	7	850 00	870 00	790 00	464 89	467 07	435 50	240 00	240 00	240 00	
	Dutton	..	1	..	..	..	..	2	3	2	260 00	310 00	360 00	82 75	125 59	155 11	20 00	60 00	60 00	
North Essex	Maidstone	..	..	..	..	..	..	4	4	4	360 00	426 00	360 00	131 67	165 80	129 90	.....	.....	.....	
	Rochester	1	1	1	..	1	..	6	7	7	480 00	490 00	620 00	181 05	184 22	238 15	.....	.....	.....	
	East Sandwich	2	..	..	1	..	..	18	16	15	1,355 00	1,460 00	1,350 00	504 72	531 01	487 12	.....	.....	.....	
	West Sandwich	..	4	1	..	..	..	13	19	15	1,145 00	1,255 00	1,310 00	422 44	460 57	481 71	.....	.....	.....	
	Sandwich, Town	..	1	1	..	..	..	6	7	8	1,035 00	1,065 00	983 75	389 32	402 12	365 61	115 00	115 00	111 25	
	Belle River	..	..	..	..	..	..	4	4	4	480 00	540 00	500 00	131 67	162 57	140 72	.....	.....	.....	
	Anderdon	..	..	..	..	..	..	1	2	2	90 00	180 00	180 00	32 92	65 03	64 95	.....	.....	.....	
	Walkerville	..	1	..	..	..	..	5	6	5	850 00	860 00	850 00	257 85	260 10	254 39	.....	.....	.....	
	South Sandwich	1	1	2	..	..	..	3	3	4	190 00	210 00	240 00	71 31	81 29	97 43	.....	.....	.....	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six Months. 1893-9.	Six Months. 1899-1900.	Six Months. 1900-1.
South Essex	Mersea	2	2	2	....	..	....	....	....	....	.....	...	....	...	...	....	....	....	.....	.....	.....	.....
	Leamington	4	4	4	...	...	....		....	...	.....	.....	.. .	.....	.....	.....	....	.....	...	.....	.....	.....
	Amherstburg	5	5	5	....	....	....	2	1	1	.....	.....	....	.....	.....	....	...	1	...	1	1	1
	Malden	2	2	2	....	....	....	....		....	...	....	....	...	....	.....	.....	....	.....	.....	.....	.....
	Gosfield, South	...	....	....	1	1	1	....	....	...	.	...	.....	....	....	....	.....	.....	.....	.....	.....	.....
	Kingsville	2	2	3	...	.		....	....	...	...	.....	.....	. ..	.... .	.....	.....	.....	...	2	2	1
	Essex, Town	....	....	3	....	....	...	....	....	....	....	....	....	.....	.....	....	.....	.....	.....	.....	.....	....
	Colchester, North	.	...	...	....	..	..	....	....	....	.....	....	.. .	.....	..	....	.....	.....	.....	.....	....	....
	Colchester, South	...	....	3	....	....	....	....	....	....	....	.....	....	... ..	3	.....	...	.....	.....	.....	....	....
	Pelee Island	1	1	1	....	..	....	....	....	....	. ...	....	.	..	.....	. ..	.....	.....	....	.....	...	.....
	Tilbury, West	3	3	3	....	....	...	...	....	....	...	...	.....	... ..	....	....	.....	.....	.....	.....	...	.....
	Tilbury, North	4	4	4	....	....	....	....	....	..	.....	.....	.....	....	....	...	....	....	.....	.....	....	.....
	Gosfield, North	....	....	....	....	....	....	....	....	..	.....	.....	.....	....	....	....	.....	.....	.....	....	.....	..
Frontenac	Portsmouth	3	3	3	...	....	....	....	....	....	.....	...	.....	.....	..	.. ..	.....	.....	.....	.....	.....	....
	Kingston	4	4	4	....	1	1	....	....	....	.....	....	.....	.....	....	....	.....	.....	.....	.. ..	.. ..	.. ..
	Portland	3	2	4	1	2	.. .	....	....	...	....	.. .	....	....	.....	....	.....	....	.....	.....	.....	....
	Pittsburg	4	4	4	1	1	1	....	....	....	...	...,.	.....	.....	.....	.....	.....	....	.....	.....	.....	....
	Storrington	...	....	....	....	....	....	....	....	....	.....	....	...	... ..	.....	.....	.....	....	.....	.....	.....	.....
	Wolfe Island	2	2	2	....	....	....	....	....	. .	.....	.....	.....	....	.....	....	.....	.	.....	2 B&W	2 B&W	2 B&W
	Loughboro'	2	2	2	....	....	....	...	..	....	.....	.....	.....	.....	.....	....	....	.....	.....	.... .	....	.....
	Bedford	1	1	2	....	....	....	....	....	...	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1893-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
South Essex	Mersea	..	..	..	..	..	..	2	2	2	220 00	220 00	220 00	88 19	88 80	95 38	40 00	40 00	40 00	Dunkin Act in force.
	Leamington	..	1	3	..	..	..	4	5	7	880 00	890 00	910 00	408 52	414 18	441 52	280 00	280 00	280 00	
	Amherstburg	..	1	1	1	..	..	8	10	8	1,275 00	1,167 50	1,155 00	390 96	362 69	393 11	150 00	135 00	130 00	
	Malden	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	48 19	48 80	55 38	.....	.....	.....	
	Gosfield, South	..	..	..	..	..	..	1	1	1	50 00	57 50	57 50	24 55	24 70	26 35	12 50	12 50	12 50	
	Kingsville	..	1	2	..	..	..	4	5	6	420 00	490 00	510 00	132 29	161 65	176 14	60 00	60 00	70 00	
	Essex, Town	..	..	5	..	..	..	..	..	8	.....	.....	860 00	.....	.....	493 83	.....	.....	360 00	
	Colchester, North	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Colchester, South	..	..	..	..	..	..	..	3	3	.....	75 00	410 00	.....	25 80	163 83	.....	7 50	30 00	
	Pelee Island	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	24 10	24 40	27 69	.....	.....	.....	
	Tilbury, West	..	3	2	..	..	..	3	6	5	525 00	583 00	569 00	327 29	351 77	358 37	255 00	255 00	255 00	
	Tilbury, North	..	3	1	..	..	..	4	7	5	370 00	390 00	370 00	100 40	109 80	115 37	.....	.....	.....	
	Gosfield, North	..	..	..	..	..	..	..	..	..	50 00	.....	.....	20 08	.....	.....	.....	.....	.....	
Frontenac	Portsmouth	..	..	..	..	..	..	3	3	3	360 00	360 00	360 00	66 39	61 41	68 07	.....	.....	.....	Local option.
	Kingston	..	3	3	..	..	..	4	8	8	360 00	455 00	435 00	88 53	109 18	113 45	.....	.....	.....	
	Portland	1	..	..	..	..	..	5	4	4	337 50	270 00	370 00	88 53	61 41	94 54	.....	.....	.....	
	Pittsburg	1	1	..	..	..	..	6	6	5	407 50	415 00	435 00	103 28	95 54	113 45	.....	.....	.....	
	Storrington	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Wolfe Island	..	..	..	..	..	..	4	4	4	217 50	225 00	225 00	55 33	51 20	56 72	.....	.....	.....	
	Loughboro'	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	44 27	40 95	45 38	.....	.....	.....	
	Bedford	..	..	..	..	..	..	1	1	2	90 00	90 00	200 00	22 13	20 47	52 94	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc —*Continued.*

License District.	Municipalities.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Glengarry	Alexandria	4	4	3	...	....	....	..	....	....	.....	.....	.....	.....	.....	1	....	....	.....	....	....	....
	Charlottenburg	4	5	5	....	....	....	..	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.. ..	1	1	1
	Lancaster Township	4	3	3	...	.	....	....	....	....	.....	.. ..	.....	.	.....	.....	...	.....	.....	.....	.....	....
	Kenyon	2	3	3	1	1	1	..	.....	...	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
	Lochiel	5	5	5	...	...	....	....	....	....	.....	.. .	.....	....	.. ..	. ...	,...	...	.....	....	.....	.....
	Lancaster, Village	2	2	2	...	...	....	....	...	...	.....	...	.....	.....	....	...	.....	....	.....	.. ..	.....	...
	Maxville	...	..	...	....	....	....	...	..	...	....	....	.....	.....	....	.....	.....	....	....	.....	.....	.. ..
Grenville	Prescott	7	7	7	.	...	....	2	3	3	.....	.....	.....	.....	.....	.....	....	.....	....	.....	.....	.....
	Cardinal	2	2	2	...	....	...	....	....	....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Kemptville	3	3	3	...	....	....	1	1	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
	Merrickville	3	3	3	....	....	...	....	....	....	.....	.....	.....	...	.....	.....	.....	.. .	.....	....	.....	....
	Augusta	1	1	2	.	....	...	....	....	...	.....	.. .	....	.....	.....	.....	.....	. ...	....	.....	.....	.....
	Wolford	1	1	1	....	...	....	...	....	....	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Kitley	5	4	3	....	....	....	....	....	...	.....	.....	.	.....	.....	.....	.....	.....	.....	... ..	.....	.....
	South Elmsley	1	1	1	....	....	....	....	....	...	.....	.....	.....	....	.....	....	....	....	. .. .	..	.....	.....
	Oxford	2	2	2	....	....	....	...	....	....	.....	.....	.....	.....	.....	.....	.....	.....	... ..	.....	.....	.....
	Edwardsburg	...	...	...	...	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....
Centre Grey	Thornbury	2	2	2	...	....	....	....	....	....	.....	.....	.....	... ..	.....	.....	.....	.....	.....	. ....	... ..	... ..
	Artemesia	6	6	6	....	....	....	....	...	...	.....	.....	... ..	.. ..	.....	... ..	.....	.....	.....	.....	... ..	.....
	Holland	5	5	5	....	....	....	...	...	....	.....	.....	.....	.. ..	.....	.....	.....	.....	.....	.....	...	.....
	Collingwood, Township	1	1	1	..	....	....	....	....	....	.....	.....	.....	.....	.....	....	... .	.....	.	.....	.....	. ...
	Euphrasia	1	1	1	....	....	....	....	....	....	....	.....	.....	.....	...	.....	.....	...	....	.....	.....	.....
	Osprey	3	2	2	...	....	....	....	....	....	.....	.....	.....	.....	2	.....	.....	.....	.....	.. ...	.....	...
	Sullivan	2	1	1	..	..	....	...	...	....	.....	.....	.....	....	...	...	.....	.....	.....	...	.....	.....
	Markdale	3	3	3	...	....	....	....	....	....	.....	.... ..	... ..	.....	.....	.....	.....	.....	.....	.....	.....	....

SCHEDULE C—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Glengarry	Alexandria	1	..	..	..	..	..	5	4	4	810 00	800 00	975 00	414 45	408 29	587 08	320 00	320 00	455 00	
	Charlottenburg	1	..	2	..	..	..	6	6	8	572 50	707 50	747 50	263 28	321 25	350 99	157 50	192 50	192 50	
	Lancaster, Township	..	1	..	..	..	..	4	4	3	500 00	425 00	415 00	230 67	189 60	194 40	140 00	105 00	105 00	
	Kenyon	..	1	1	1	..	..	5	5	5	463 75	465 00	465 00	179 86	220 92	229 40	113 75	140 00	140 00	
	Lochiel	..	2	1	..	..	..	5	7	6	750 00	830 00	780 00	413 34	439 79	434 10	300 00	300 00	300 00	
	Lancaster, Village	..	..	..	..	..	..	2	2	2	400 00	400 00	400 00	205 33	204 12	208 76	160 00	160 00	160 00	
	Maxville	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Local option.
Grenville	Prescott	1	..	..	1	..	..	11	10	10	2,536 00	2,720 00	2,770 00	1,443 70	1,553 23	1,587 74	1,080 00	1,200 00	1,200 00	
	Cardinal	..	..	..	..	..	..	2	2	2	520 00	520 00	520 00	332 84	331 69	333 48	280 00	280 00	280 00	
	Kemptville	..	1	..	..	..	..	5	5	4	850 00	810 00	860 00	452 28	427 69	453 71	340 00	320 00	320 00	
	Merrickville	..	3	..	..	..	..	3	6	3	615 00	545 00	495 00	267 10	234 08	215 22	135 00	135 00	135 00	
	Augusta	..	..	..	..	..	..	1	1	2	90 00	90 00	180 00	26 42	25 85	53 48	..	..	..	
	Wolford	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	26 42	25 85	26 74	..	..	..	
	Kitley	..	2	1	..	..	..	5	6	4	450 00	380 00	300 00	132 10	112 00	93 60	..	..	..	
	South Elmsley	1	..	..	..	..	..	2	1	1	100 00	90 00	90 00	30 82	25 85	26 74	..	..	..	
	Oxford	..	1	..	..	..	..	2	3	2	200 00	190 00	180 00	61 64	56 00	53 48	..	..	..	
	Edwardsburg	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Centre Grey	Thornbury	..	..	..	..	..	..	2	2	2	300 00	300 00	300 00	67 03	63 06	62 56	..	..	..	
	Artemesia	..	1	..	..	..	..	6	7	6	600 00	550 00	560 00	175 95	145 83	148 57	..	..	..	
	Holland	..	..	1	..	..	..	5	5	6	470 00	510 00	480 00	134 05	141 89	129 03	..	..	..	
	Collingwood, Township	..	1	..	..	..	..	1	2	1	90 00	150 00	90 00	25 13	47 29	23 46	..	..	..	
	Euphrasia	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	25 13	23 65	23 46	..	..	..	
	Osprey	..	..	..	..	..	..	3	4	2	270 00	240 00	180 00	75 40	64 37	46 92	..	..	..	
	Sullivan	..	..	..	..	..	..	2	1	1	180 00	90 00	90 00	50 27	23 65	23 46	..	..	..	
	Markdale	1	..	..	..	..	..	4	3	3	480 00	460 00	470 00	177 97	164 88	168 19	90 00	90 00	90 90	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
North Grey...	Owen Sound	11	11	11	...	....	....	2	2	2	.....	.....	.....	....		....	.....	.....	.....	.....	...	....
	Meaford	3	3	3	..	..	....	...	..	...	.....	....	.....		.....	.....		1	.....	.....	.....	.....
	Derby	1	1	1	...	....	..	..	...	....	.....	....	....	..	.....	.....	.....	.....	.....	.....	.....	.....
	Keppell	1	1	2	...	....	....	....	...	...	....	...	...	.....	..	.....	.....	.....	.....	.....	.....	..
	Sydenham	1	2	2	....	....	....	...	.	...	....	...	...	1	.....	.....	.....	.....	....	.....	....	.....
	St. Vincent	....	...	..	....	....	...			...	.	...	.....	.	.....	.. ..	.....	.....	.....	.....	.....	....
	Sarawk	....	....	....	....	....	...	....	..		.	...	....	....	..	.....	.....	.....	.....	.....	.....	.....
South Grey...	Proton	3	3	3	...	....	....				....	.....	.	.....	.....	..	....	....	.....	.....	.....	...
	Durham	3	3	3	....	...	..	....	..		.....	.....	.....		1	.....	.....	.....	....	.....	...	.....
	Bentinck	6	6	2	...	....	....	...	...		.....	.....	.....	...	...	.....	.....	.....	... ..	.....	.....	1
	Glenelg	2	1	2	....	....	....	....	....	....	.....	.....	.....	...	...	.....	.....	.....	... .	.....	.....	
	Normanby	10	9	10	....	...	...		..	....	.	...	..	.....	...	.....	.....	.....	... .	.....	.....	....
	Egremont	1	1	2	1	1	....	....		..	.....	.....	.....	.....	...	.....	.....	.....	... .	.....	.....	....
	Dundalk	3	3	3	....	...	....	....	....		.....	.....	.....	.....	...	.....	.....	.....	. ...	.....	.....	....
	Hanover	....	....	3	....	...	....	....			.....	.....	.....	.....	...	.....	.....	.....	...	.....	.....	.....
Haldimand..	Cayuga, Village	5	4	4	....	....	....	1	1	1	.	....	...	.....	.....	....	.....	....	.....	.....	....	.....
	Caledonia	3	3	3	.	...	....	1	1	1	....	.....	...	.....	1	.....	.....	.....	...	.....	1	....
	Oneida	....	....	....	....	....	....	....	..	....	.....	.....	.....	.....	....	.....	.. ..	.....	.....	.....	.....	.....
	Cayuga, North, Tp	2	2	2	1	1	1	...	..	.	.....	.....	.....	....	.....	.....	.....	.....	....	.....	....	.....
	Dunn	....	....	....	2	2	2	...	....	..	.....	.....	.....	..	.....	.....	.....	.....	....	1	1	1
	Rainham	4	4	4	....	....	....	....	....	....	.....	.....	.....	..	.....	.....	.....	.....	.....	.....	.....	.....
	Walpole	5	5	6	....	....	....	...	....	....	...	...	....	.....	..	....	.....	.....	.....	....	.....	.
	Seneca	3	3	2	....	..	....	....	....	....		..	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Hagersville	3	3	3	....		....	...	...	..	...	.....	.....	....	.....	...	.....	.....	.....	.....	...	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities 1898-9.	1899 1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c	$ c.	
North Grey	Owen Sound	2		3				15	13	16	2,505 00	2,395 00	2,385 00	881 67	814 65	792 10	325 00	325 00	325 00	
	Meaford	1		1				5	3	4	665 00	540 00	520 00	229 68	173 98	161 55	67 50	60 00	60 00	
	Derby							1	1	1	230 00	190 00	90 00	87 67	67 54	24 37	10 00	....	.....	
	Keppell							1	1	2	100 00	130 00	240 00	36 30	47 99	84 99	.....	10 00	20 00	
	Sydenham							2	2	2	162 50	180 00	180 00	54 80	50 65	48 74	.....	.....	.....	
	St. Vincent																			
	Sarawak																			
South Grey	Proton		1					3	4	3	270 00	300 00	270 00	78 66	93 06	80 90	.....	.....	.....	
	Durham	1	2	1				5	5	4	572 50	600 00	650 00	192 97	206 24	280 35	65 00	60 00	150 00	
	Bentinck	1		1				7	6	4	550 00	560 00	295 00	161 67	168 39	98 88	.....	.....	.....	
	Glenelg							2	1	2	180 00	90 00	180 00	52 43	26 59	53 93	.....	.....	.....	
	Normanby		2	1				10	11	11	940 00	850 00	1110 00	279 63	257 02	364 06	.....	.....	.....	
	Egremont	1	1					3	3	2	137 50	145 00	190 00	43 69	44 31	58 43	.....	.....	.....	
	Dundalk	1						4	3	3	540 00	510 00	510 00	241 77	229 77	230 91	150 00	150 00	150 00	
	Hanover									3			360 00			80 91				
Haldimand	Cayuga, Village			1				6	5	6	840 00	720 00	730 00	272 41	233 40	237 42	120 00	100 00	100 00	
	Caledonia			2				5	5	6	830 00	765 00	850 00	392 77	361 29	394 08	270 00	255 00	240 00	
	Oneida																			
	Cayuga, North, Tp		1	1				3	4	4	217 50	255 00	235 00	63 51	66 70	66 63	.....	.....	.....	
	Dunn							3	3	3	120 00	135 00	135 00	38 10	37 52	37 48	.....	.....	.....	
	Rainham		1	1				4	5	5	360 00	370 00	370 00	101 61	104 29	104 11	.....	.....	.....	
	Walpole						1	5	5	7	450 00	450 00	550 00	127 01	124 97	154 07	.....	.....	.....	
	Seneca			1				3	3	3	330 00	330 00	250 00	136 20	135 04	102 47	60 00	60 00	40 00	
	Hagersville							3	3	3	360 00	360 00	360 00	76 20	75 04	74 96	.....	.....	.....	

SCHEDULE O —Comparative statement by municipalities showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Haliburton	Minden	....	.	1	....	.		....	....	....	..	.....	.....	..	.....	.....	.....	.....	.....	.....	.....	.....
	Dysert	1	1	1	....	....	....	....	....	....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Anson	1	1	1	...	...	...	....	....	..	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sherbourne	2	2	2	....	...	....	....	....	...	.....	.....	.....	...	.. ..	.....	.....	.....	.....	.....	.....	.....
	Glamorgan	2	2	2	....	...	...	.. ..	...	...	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Snowdon	....		....	....	..	...	....	...	....	.....	.....	.....	....	.....	.....	.....	.....	.....	.	.....	....
	Monmouth	....	..	....	....	....	....	...	..	....	...	.....	.....	.....	...	...	.....	.....	.....	.....	.....	.....
Halton	Nelson	...	..	1	....	....	...	....	....	....	....	....	.....	...	.....	.....	.....	....	..	.....	.....	....
	Nassagaweya	1	1	1	...	..	....	....	....	....	...	.....	.....	.....	.....	.....	...	.....	...	.....	.....	....
	Esquesing	4	4	4	....	...	....	...	....	....	..	.....	.....	.....	.....	.....	...	....	...	.....	...	.....
	Burlington	3	3	3	...	....	..	...	...	..	....	.....	...	..	.....	.....	...	.....	.....	.....	..	.....
	Georgetown	3	3	3	....	....	....	....	....	....	....	....	....	....	.....	.....	....	.....	....	.....	.....	.....
	Oakville	4	4	4	....	...	..	...	....	....	..	.....	....	.....	.....	...	.....	.....	....	.....	.....	.....
	Milton	3	3	3	...	....	....	...	....	....	....	....	.....	....	.. ..	.. ..	.....	.....	.....	.....	....	.....
	Acton	3	3	3	....	....	....	...	.	....	....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...
	Trafalgar	1	1	1	..	...	....	....	...	...	....	....	.....	.....	1	.. ..	.....	....	.....	.....	.....	.....
Hamilton	Hamilton, City	75	75	75	....	....	....	20	20	19	2	2	3	1	.....	.....	....	.....	1*	1B&W	.....	1B&W
East Hastings.	Tyendinaga	8	6	5	...	....	....	...	....	....	.. ..	.....	.....	.....	2	.....	....	.....	.....	....	.....	....
	Hungerford	3	3	3	..	....	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	...	. ..	....	.....	.....
	Thurlow	5	5	5	...	..	...	....	....	....	.....	.....	.....	....	.....	.....	... ..	... ..	... ..	.....	..	.....
	Deseronto	5	5	5	...	....	...	1	1	1	.....	.....	.....	... ..	..	.....	.....	.....	.....	.....	.....	.....
	Tweed	3	3	3	...	....	...	1	1	1	...	.....	.....	.....	.....	... ..	.....	.....	.....	...	... ..	....

* Six months.

SCHEDULE C.—*Continued*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Haliburton	Minden	..	..	..	..	..	..	....	....	1	...	...	90 00	....	....	13 15	.....	.....	.....	.....
	Dysert	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	8 00	7 05	13 15	....	.....	.....	.....
	Anson	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	8 00	7 05	13 15	.....	.....	.....	.....
	Sherbourne	..	1	..	..	..	..	2	3	2	180 00	190 00	180 00	16 00	15 35	26 30	.....	.....	.....	....
	Glamorgan	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	16 00	14 09	26 30	.....	.....	.....	.....
	Snowdon	..	..	..	..	..	..	....	....	....	.....	....	.. ....	....	... .	... .	.....	.....	.....	.....
	Monmouth	..	..	..	..	..	..	....	....	....	....	....	.. ..	.....	....	....	.....	.....	. ....	.....
Halton	Nelson	..	..	..	..	..	..	....	....	1	.. ..	....	120 00	....	.. ....	53 18	.....	.....	30 00	.....
	Nassagaweya	1	..	..	..	..	..	2	1	1	100 00	110 00	90 00	26 17	29 24	23 18	.. ...	.....	.....	.....
	Esquesing	..	..	..	..	..	..	4	4	4	400 00	400 00	400 00	129 73	127 73	132 71	40 00	40 00	40 00	.....
	Burlington	..	1	2	..	..	..	3	4	5	600 00	610 00	620 00	307 29	309 47	317 26	240 00	240 00	240 00	.....
	Georgetown	1	..	..	..	..	..	4	3	3	490 00	500 00	480 00	191 03	193 07	189 54	120 00	120 00	120 00	.....
	Oakville	..	1	..	..	..	..	4	5	4	720 00	750 00	742 00	214 59	222 62	227 57	80 00	80 00	80 00	.....
	Milton	..	..	..	..	..	..	3	3	3	570 00	570 00	570 00	209 73	207 73	212 71	120 00	120 00	120 00	.....
	Acton	1	..	..	..	..	..	4	3	3	585 00	555 00	510 00	273 51	260 83	219 54	195 00	195 00	150 00	.....
	Trafalgar	..	..	..	..	..	..	1	2	1	100 00	125 00	150 00	32 43	39 93	52 49	10 00	12 50	10 00	.....
Hamilton	Hamilton, City	13	20	20	1	4	..	113	121	119	29,753 75	37,340 00	37,382 09	9,958 26	10,159 65	10,059 02	4,779 16	4,750 00	4,750 00	.....
East Hastings	Tyendinaga	..	..	..	..	..	..	8	8	5	740 00	585 00	450 00	185 27	140 32	105 67	...	.....	.....	.....
	Hungerford	..	..	..	..	..	..	3	3	3	375 02	415 00	415 00	171 71	184 15	182 49	105 02	105 00	105 00	.....
	Thurlow	..	..	2	..	..	..	5	5	7	470 00	470 00	510 00	118 57	115 14	126 80	....	....	.....	.....
	Deseronto	2	2	..	..	..	..	8	8	6	1,660 00	1,660 00	1,720 00	912 67	907 09	924 28	720 00	720 00	720 00	.....
	Tweed	..	..	..	..	..	..	4	4	4	620 00	640 00	600 00	216 34	220 74	204 53	120 00	120 00	120 00	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and Wine. 1898-9.	Tavern. Beer and Wine. 1899-1900	Tavern. Beer and Wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
North Hastings	Marmora and Lake	4	4	4	....	....	..	1	1	1	...	.....	....	.....	....	...	.....	....	.. ...	.....	.....	1
	Huntingdon	1	1	1	....	...	..	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....
	Stirling	3	3	3	....	...	..	1	1	1	..	.....	....	...	.....	2	....	.....	....	.....	.....	...
	Madoc, Township	....	..	....	....	....	....	....	....	....	....	.....	.....	2	.....	.....	... ..	....	.....	.....	.....	.....
	Elzevir and Grimsthorpe	2	2	2	...	...	..	...	..	....	....	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tudor and Cashel	2	2	2	1	1	1	....	....	....	.....	.....	.....	.....	.....	....	....	.....	.....	.....	.....	.. ..
	Wollaston	....	..	....	....	....	....	....	....	....	..	.....	....	.....	.....	.....	...	.....	.....	.....	....	.....
	Monteagle and Herschel	2	2	2	....	...	....	....	....	....	.....	.....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Rawdon	...	....	....	....	....	....	....	....	....	....	.....	.	. ..	...	.....	....	.....	.....	.....	.....	.....
	Madoc, Village	2	2	2	....	....	...	1	1	1	. .	....	.....	.....	.....	.....	... ..	....	.....	.....	.....	.....
	Wicklow and Bangor	1	1	1	....	....	..	.	....	....	.....	.....	.....	.....	.....	.....	....	.. ..	.....	.....	.....	.....
	Dunganon	....	....	1	2	2	....	....	....	....	.....	.....	.. ..	....	.....	.....	...	.....	.. ...	.....	.....	1 B&W
	Carlow and Mayo	....	....	....	....	....	.	....	....	....	....	.....	.....	... ..	.....	.....	.....	.....	.....	.....	....	.....
	Limerick	1	1	1	...	....	....	....	....	....	.....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
	Faraday	2	2	2	....	....	....	....	1	1	.....	.....	.....	....	.....	....	....	.....	.....	.....	.....	.....
West Hastings	Belleville	20	17	18	1	....	....	2	2	2	1	. ....	.....	4	2	.....	...	1	.....	.....	1	.....
	Trenton	8	8	8	....	....	....	2	2	2	.....	....	.....	.....	....	....	.....	.....	.....	.....	.....	.....
	Sidney	4	4	4	..	..	....	....	....	....	.....	.....	.....	1	.....	.....	....	.....	.....	.....	.....	.....
East Huron	Grey	3	3	3	1	1	1	....	....	....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	McKillop	2	2	2	....	.	....	....	....	....	.....	.....	.. ..	.....	....	....	. ..	....	.....	.....	.....	.....
	Hullett, east part	....		....	....	....	...	....	....	....	.....	.....	.....	.....	....	....	.....	.....	.....	.....	.....	....
	Morris	2	2	2	....	....	....	....	....	....	....	.....	....	.....	.	....	.....	.....	.....	.....	.....	.....
	Howick	5	5	5	...	....	....	....	....	...	.. .	.....	....	.....	.....	.....	.....	.....	.....	.....	.	.....
	Turnberry	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
	Brussels	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wroxeter	2	2	2	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Hastings	Marmora and Lake	1	1	2	..	1	..	6	7	8	510 00	470 00	470 00	142 69	126 49	121 13	.....	.....	.....	
	Huntingdon	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	23 78	23 72	22 71	.....	.....	.....	
	Stirling	1	..	2	..	..	..	5	4	8	574 00	520 00	550 02	156 52	134 87	142 24	40 00	40 00	40 02	
	Madoc, Township	..	..	..	..	..	..	2	.....	.....	45 00	.....	.....	11 89	.....	.....	.....	.....	.....	
	Elzevir and Grimsthorpe	..	..	..	..	..	..	2	2	2	200 00	180 00	180 00	55 49	47 43	45 43	.....	.....	.....	
	Tudor and Cashel	..	..	..	..	..	..	3	3	3	217 50	225 00	225 00	59 45	59 29	56 78	.....	.....	.....	
	Wollaston	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Monteagle and Herschel	1	2	1	..	..	..	3	4	3	190 00	200 00	190 00	51 53	55 35	49 21	.....	.....	.....	
	Rawdon	..	..	..	..	..	..	.....	.....	.....	.....	50 00	.....	.....	19 77	.....	.....	.....	.....	
	Madoc, Village	1	..	..	..	..	..	5	3	3	750 00	730 00	730 00	449 27	441 15	438 15	370 00	370 00	370 00	
	Wicklow and Bangor	..	1	..	..	..	..	1	2	1	90 00	100 00	90 00	23 78	27 67	22 71	.....	.....	.....	
	Dungannon	..	1	1	..	..	..	2	3	3	75 00	100 00	122 50	23 78	27 67	32 17	.....	.....	.....	
	Carlow and Mayo	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Limerick	..	..	..	..	..	..	1	1	1	200 00	90 00	90 00	133 78	23 72	22 71	110 00	.....	.....	
	Faraday	1	1	2	..	..	..	3	4	5	260 00	385 00	395 00	121 53	180 10	180 72	70 00	105 00	105 50	
West Hastings	Belleville	2	1	3	..	..	..	31	23	23	7,080 00	6,166 25	6,467 00	3,050 67	2,383 30	2,540 69	1,875 00	1,550 00	1,550 00	
	Trenton	1	2	..	..	..	1	11	13	10	2,375 00	2,330 00	2,340 00	1,173 40	1,140 29	1,158 95	800 00	800 00	800 00	
	Sidney	..	..	2	..	..	..	5	4	6	382 50	370 00	400 00	108 83	102 50	119 65	.....	.....	.....	
East Huron	Grey	..	2	1	..	..	..	4	6	5	332 50	375 00	325 00	80 33	76 53	59 22	.....	.....	.....	
	McKillop	1	..	..	..	..	..	3	2	2	190 00	180 00	180 00	44 43	34 01	32 30	.....	.....	.....	
	Hullett, east part	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Morris	..	..	1	..	..	..	2	2	3	180 00	180 00	190 00	41 03	34 01	35 00	.....	.....	.....	
	Howick	..	..	2	..	..	..	5	5	7	490 00	450 00	474 00	116 23	85 04	86 13	.....	.....	.....	
	Turnberry	1	..	1	..	..	..	2	1	2	100 00	90 00	100 00	23 93	17 01	18 82	.....	.....	.....	
	Brussels	..	..	1	..	..	..	3	3	4	664 00	620 00	670 00	323 42	296 69	307 29	240 00	240 00	240 00	
	Wroxeter	..	..	2	..	..	..	2	2	4	320 00	320 00	360 00	121 03	114 01	123 07	80 00	80 00	80 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9	1899-1900.	1900-1.
South Huron	Exeter	4	4	4	....	....	....	2	2	2	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Seaforth	6	5	5	....	....	....	2	2	2	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Goderich Tp., S. part	...	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bayfield	2	2	2	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	...	.....	1	1	1
	Stephen	9	10	10	....	....	....	...	...	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Usborne	1	1	1	....	....	....	..	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hay	3	3	4	...	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tuckersmith	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Stanley	3	3	3	..	...	....	..	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hensall	2	2	2	....	....	....	....	...	....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	.....
West Huron	Goderich, Town	7	7	7	....	....	.	1	1	1	.....	.....	.....	.....	....	.....	.....	...	.....	.....	.....	.....
	Wawanosh, East	1	1	1	....	..	....	....	....	....	...	.....	.....	...	....	.....	.....	.....	.....	.....	...	.....
	Hullett	2	2	2	....	....	....	....	....	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wawanosh, West	1	1	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....
	Wingham	5	5	5	....	....	..	....	....	....	...	.....	.....	.....	.....	.....	.....	.....	.....	..	.....	.....
	Clinton	5	5	5	....	....	....	1	1	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	..
	Ashfield	5	5	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Colborne	3	4	2	..	....	....	....	....	....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....
	Blythe	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Kent	Howard	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Blenheim	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dresden	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thamesville	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Camden	1	1	1	...	....	....	....	....	....	...	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
	Bothwell	3	3	3	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	...	...	.....	.....	.....
	Harwich	4	4	4	..	..	....	....	..	....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Oxford	3	3	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Ridgetown	4	4	4	....	....	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE O—*Continued*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amount received for provincial licenses transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900	1900-1.	Remarks.
											$ c	$ c.	$ c	$ c.	$ c.	$ c.	$ c.	$ c.	$ c
South Huron	Exeter	..	1	2	..	..	..	6	7	8	1,010 00	1,040 00	1,134 00	472 42	485 69	540 65	290 00	290 00	290 00	
	Seaforth	2	1	3	..	..	..	10	8	10	1,790 00	1,545 00	1,542 00	850 19	736 13	744 88	460 00	415 00	415 00	
	Goderich Tp., S. part	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Bayfield	..	..	..	..	..	..	3	3	3	300 00	300 00	300 00	76 00	75 27	77 68	.....	.....	.....	
	Stephen	..	1	1	..	..	..	9	11	11	850 00	930 00	1,000 00	293 91	316 12	362 51	.....	.....	.....	
	Usborne	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	30 41	30 11	31 07	.....	.....	.....	
	Hay	1	..	2	..	..	..	4	3	6	306 00	280 00	422 00	109 45	95 33	156 40	.....	.....	.....	
	Tuckersmith	..	..	1	..	..	..	2	2	3	180 00	180 00	190 00	60 81	60 21	67 33	.....	.....	.....	
	Stanley	..	1	1	..	..	..	3	4	4	280 00	325 00	280 00	96 28	117 91	98 39	.....	.....	.....	
	Hensall	1	..	1	..	..	..	3	2	3	330 00	320 00	330 00	145 88	140 21	147 33	80 00	80 00	80 00	
West Huron	Goderich, Town	..	..	..	..	..	..	8	8	8	1,620 00	1,560 00	1,560 00	696 02	677 15	666 76	360 00	330 00	360 00	
	Wawanosh, East	..	..	1	..	..	..	1	1	2	90 00	90 00	100 00	28 80	29 73	33 55	.....	.....	.....	
	Hullett	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	57 60	59 47	57 52	.....	.....	.....	
	Wawanosh, West	..	..	..	..	..	..	1	1		90 00	90 00	.....	28 80	29 73	.....	.....	.....	.....	
	Wingham	1	2	2	..	..	..	6	7		1,175 00	1,145 00	1,165 00	591 01	583 13	585 90	375 00	375 00	375 00	
	Clinton	1	1	2	..	..	..	8	7	8	1,228 75	1,220 00	1,230 00	526 06	532 64	528 83	281 25	270 00	270 00	
	Ashfield	..	..	1	..	..	..	5	5	6	450 00	480 00	460 00	144 01	163 53	148 60	.....	.....	.....	
	Colborne	1	2	..	..	..	..	4	6	4	300 00	380 00	225 00	100 80	128 85	71 90	.....	.....	.....	
	Blythe	1	..	2	..	..	..	4	3	5	480 00	450 00	490 00	190 80	179 20	195 45	90 00	90 00	90 00	
East Kent	Howard	1	..	..	..	..	..	2	1	1	100 00	90 00	100 00	31 23	27 05	30 29	.....	.....	.....	
	Blenheim	..	1	1	..	..	..	3	4	4	810 00	840 00	840 00	467 09	481 73	476 84	360 00	360 00	360 00	
	Dresden	2	..	..	..	..	..	5	3	3	890 00	890 00	870 00	562 79	504 29	489 82	360 00	360 00	360 00	
	Thamesville	..	..	..	..	1	..	4	4	4	475 00	460 00	460 00	179 77	175 67	172 22	95 00	90 00	90 00	
	Camden	..	..	1	..	..	..	1	1	2	90 00	90 00	100 00	26 77	27 05	30 29	.....	.....	.....	
	Bothwell	1	1	..	..	..	..	5	5	4	960 00	945 00	890 00	464 01	459 08	428 47	290 00	290 00	290 00	
	Harwich	1	..	2	..	..	..	5	4	6	550 00	550 00	520 00	269 40	270 77	252 51	140 00	140 00	140 00	
	Oxford	1	..	..	..	..	..	4	3	2	280 00	270 00	230 00	84 77	81 16	73 57	.....	.....	.....	
	Ridgetown	3	7	3	..	..	..	8	12	8	1,525 00	1,445 00	1,480 00	856 57	823 18	829 35	600 00	600 00	600 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Taverns. Ordinary. 1898-9.	Taverns. Ordinary. 1899-1900.	Taverns. Ordinary. 1900-1.	Taverns. Beer and wine. 1898-9.	Taverns. Beer and wine. 1899-1900.	Taverns. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
West Kent.	Chatham, City	16	15	15	....	....	....	2	2	2	.....	.....	.....	1	.	....	....	.....	....	....	.....	.....
	Chatham, Township	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dover	5	5	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	....	.....	.. ..	.....	.....
	Wallaceburg	6	6	6	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Raleigh	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	...	.....	....	.....	.....	....	.....	.....
	Tilbury, Village	3	3	3	....	....	....	..	..	...	.....	.....	.....	.....	.. .	.....	....	.....	.....	....	.....	.....
	Tilbury, East	....	...	....	....	....	....	....	.	....	.....	.....	.....	....	.....	.....	....	.....	.....	.....	.....	.....
Kingston	Kingston, City	36	34	34	....	....	....	12	11	11	.....	.....	...	...	2	....	.....	1	.. ..	1	.....	1
East Lambton.	Bosanquet	....	....	..	....	....	....	....	....	....	...	.....	...	.....	..	.....	.....	.....	.....	1 B&W	1 B&W	1 B&W
	Forest	3	3	3	.	.	...	....	....	....	...	.. ..	.....	....	.....	.....	...	.....	.....	.....	.....	.....
	Warwich	1	1	1	...	....	....	....	....	....	...	.....	.....	....	.	.....	....	.....	.....	.....	.....	.....
	Brooke	2	2	1	....	.	....	..	....	....	....	.....	..	.. ..	.....	.....	.....	.....	.....	.....	.....	.....
	Wyoming	3	3	3	....	...	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Watford	3	3	3	...	....	....	....	..	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Euphemia	2	2	3	1	1	..	....	....	....	....	.....	.....	.....	.....	.....	...	...	.....	.....	.....	....
	Plympton	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Arkona	2	2	2	....	....	....	....	.	...	.....	.....	.....	.....	.....	.....	..	.....	.....	.....	.....	.....
	Thedford	1	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Alvinston	3	3	3	....	....	....	....	....	....	.....	...	.....	.....	.....	.....	. .	.....	.....	...	.....	.....
West Lambton.	Petrolia	6	6	6	....	....	...	2	2	2	....	...	..	....	....	....	.....	.....	.....	.....	.....	....
	Moore	7	7	7	....	....	....	..	....	....	...	.....	....	.....	.....	.. ..	.....	.....	.....	.....	.....	.....
	Sarnia, Township	1	1	1	....	....	....	..	....	....	... .	.....	. .	.....	.....	.....	....	....	.....	1	1	1
	Sombra	5	5	5	...	...	...	....	....	....	...	.....	.....	.....	.....	.....	....	....	...	.....	.....	....
	Oil Springs	3	3	3	....	....	....	....	....	....	....	.....	...	....	.....	.....	.....	.....	..	.....	.....	.....
	Enniskillen	2	2	2	....	....	....	....	....	....	.....	....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
	Sarnia, Town	10	10	10	....	....	....	2	2	2	... .	.....	....	1	.....	.....	.....	.....	.....	.....	.....	....
	Point Edward	1	2	1	....	...	...	....	....	....	.....	.....	.. ..	....	.....	.....	.....	.....	.....	.....	.....	1
	Dawn	1	1	1	...	....	...	...	....	....	...	.....	.....	.....	....	.....	.....	.....	.....	....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9	1899-1900.	1900-1.	Removals. 1898-9	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statuary duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
West Kent.	Chatham, City	1	..	2	..	..	..	20	17	19	6,572 50	6,590 00	6,610 00	3,308 69	3,049 12	3,098 36	2,837 50	2,650 00	2,650 00	
	Chatham, Township	..	..	..	..	..	..	2	2	2	200 00	180 00	180 00	71 60	60 63	63 32	.....	.....	.....	
	Dover	1	2	..	..	..	..	6	7	5	568 00	545 00	525 00	250 41	236 69	233 29	75 00	75 00	75 00	
	Wallaceburg	1	1	3	..	..	..	8	8	10	1,510 00	1,495 00	1,450 00	692 63	680 94	671 86	350 00	350 00	350 00	
	Raleigh	..	..	..	..	..	..	1	1	1	150 00	150 00	150 00	90 68	90 32	91 66	60 00	60 00	60 00	
	Tilbury, Village	..	..	1	..	..	..	3	3	4	475 00	450 00	460 00	194 83	180 95	190 25	90 00	90 00	90 00	
	Tilbury, East	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Kingston	Kington. City	6	6	9	..	..	..	55	54	55	15,030 00	15,500 00	15,600 00	7,791 45	7,291 21	7,392 93	4,900 00	4,600 00	4,550 00	
East Lambton.	Bosanquet	..	..	..	..	..	..	1	1	1	48 75	52 50	52 50	36 32	36 77	36 30	30 00	30 00	30 00	
	Forest	..	1	1	..	..	..	3	4	4	630 00	610 00	610 00	263 77	262 73	254 93	150 00	150 00	150 00	
	Warwick	..	..	..	..	..	..	1	1	1	95 00	115 00	95 00	30 29	41 07	39 19	5 00	5 00	5 00	
	Brooke	..	..	..	..	..	..	2	2	1	220 00	260 00	100 00	79 00	101 16	35 19	20 00	20 00	10 00	
	Wyoming	..	..	..	..	..	..	3	3	3	620 00	600 00	600 00	324 28	321 16	315 55	240 00	240 00	240 00	
	Watford	..	..	1	..	..	..	3	3	4	740 00	720 00	730 00	444 28	441 16	439 75	360 00	360 00	360 00	
	Euphemia	1	..	..	..	..	..	4	3	3	257 50	275 00	300 00	97 43	106 67	105 55	30 00	30 00	30 00	
	Plympton	..	..	..	..	..	..	1	1	1	160 00	100 00	160 00	95 29	97 05	95 19	70 00	70 00	70 00	
	Arkona	..	1	..	..	..	..	2	3	2	320 00	330 00	360 00	130 57	138 61	147 16	80 00	80 00	80 00	
	Thedford	..	1	1	..	..	..	1	3	3	125 00	260 00	260 00	30 29	68 61	64 57	5 00	10 00	10 00	
	Alvinston	1	..	..	..	..	..	4	3	3	760 00	930 00	800 00	470 05	552 32	486 54	390 00	390 00	390 00	
West Lambton.	Petrolea	3	3	..	..	..	..	11	11	8	2,210 00	2,275 00	2,350 00	1,318 72	1,354 23	1,381 27	960 00	960 00	960 00	
	Moore	6	..	2	..	..	..	13	7	9	870 00	790 00	790 00	410 33	369 75	363 32	140 00	140 00	140 00	
	Sarnia, Township	..	..	..	..	..	..	2	2	2	150 00	150 00	150 00	61 80	61 93	60 68	15 00	15 00	15 00	
	Sombra	3	1	2	..	..	..	8	6	7	590 00	510 00	560 00	252 75	211 87	232 72	50 00	50 00	50 00	
	Oil Springs	..	1	1	..	..	..	3	4	4	664 00	630 00	630 00	366 85	349 73	346 59	240 00	240 00	240 00	
	Enniskillen	1	1	2	..	..	..	3	4	4	190 00	212 50	200 00	67 59	75 71	71 05	.....	.....	.....	
	Sarnia, Town	2	1	..	..	..	..	15	13	12	3,427 50	3,310 00	3,280 00	2,041 84	1,977 83	1,947 55	1,470 00	1,440 00	1,440 00	
	Point Edward	..	..	1	..	..	..	1	2	3	260 00	300 00	235 00	171 20	122 66	95 75	140 00	60 00	45 00	
	Down	..	1	..	..	..	..	1	2	1	100 00	110 00	100 00	41 20	46 55	40 45	10 00	10 00	10 00	

SCHEDULE C.—Comparative Statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
North Lanark.	Lanark Village	2	2	2	....	..	....	....	....	....	....	....	....	.....	.....	.....	.	.....	.....	..	.....	.....
	Pakenham	3	3	3	....	....	....	1	1	1	....	....	....	.....	.....	...	....	.....	.....	.....	.....	.....
	Dalhousie	1	1	1	....	....	....	....	..	..	....	.....	.....	.	....	...	.....	.....	.....	.....	.....	.....
	Almonte	5	5	5	....	..	...	..	....	....	....	.....	.....	....	.....	....	...	....	.....	.....	.....	.....
	Carleton Place	8	8	8	....	...	...	2	2	2	.....	.....	.....	.....	.....	....		.....	.....	.....	.....	.....
	Ramsey	3	3	3	..	....	....	....	....	....	....	....	....	.....	.....	.....	..	....	.....	.....	.....	..
	Lanark, Township	....	....	....	..	..	....	....	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....
	Lavant	1	1	1	...	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Darling	....	....	....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	...	.....	.....	.....	.....
South Lanark	Perth	7	7	7	....	....	..	2	2	2	.....	.....	.....	.....	.....	....	....	.....	.....	.....	.....	.....
	Smith's Falls	8	8	8	....	..	....	1	1	1	.....	....	....	....	.....	.....	...	.....	.....	.	....	....
	Beckwith	2	2	3	....	....	....	....	....	....	.....	....	..	.....	.....	.....	.....	....	..	.....	1	....
	Bathurst	....	....	....	....	....	....	....	....	....	.....	....	..	.....	.....	....	...	.....	....	.....	.....	....
	Drummond	2	2	2	....	....	....	....	....	....	.....	....	.....	.....	.....	....	.....	.....	..	..	.....	.....
	South Sherbrooke	1	1	1	....	....	....	....	....	....	.....	....	....	....	.....	.....	.....	.....	.....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Lanark.	Lanark Village	..	..	..	..	..	..	2	2	2	370 00	350 00	350 00	181 77	168 94	168 73	110 00	110 00	110 00	Local option.
	Pakenham	..	..	1	..	..	..	4	4	5	430 00	360 00	410 00	158 93	117 91	141 93	.....	.....	.....	
	Dalhousie	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	30 77	29 48	29 37	.....	.....	.....	
	Almonte	..	..	2	..	..	..	5	5	7	1,450 00	1,390 00	1,442 00	856 34	816 14	840 79	600 00	600 00	600 00	
	Carleton Place	3	3	1	..	..	..	13	12	11	2,830 00	2,835 00	2,764 00	1,676 77	1,659 33	1,622 85	1,200 00	1,200 00	1,200 00	
	Ramsay	..	..	..	..	..	..	3	3	3	300 00	300 00	300 00	122 28	115 48	118 09	30 00	30 00	30 00	
	Lanark, Township	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Lavant	..	..	..	..	..	..	1	1	1	170 00	170 00	170 00	110 77	112 43	109 37	80 00	80 00	80 00	
	Darling	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
South Lanark.	Perth	1	..	..	..	..	..	10	9	9	2,560 00	2,456 00	2,650 00	1,460 63	1,428 83	1,511 03	1,080 00	1,080 00	1,080 00	
	Smith's Falls	..	3	..	..	..	..	9	12	9	2,610 00	2,520 00	2,620 00	1,483 02	1,458 75	1,497 28	1,080 00	1,080 00	1,080 00	
	Beckwith	..	1	..	..	..	..	2	4	3	180 00	235 00	270 00	53 73	74 81	82 55	.....	.....	.....	
	Bathurst	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Drummond	..	..	..	..	..	..	2	2	2	190 00	190 00	190 00	66 73	66 12	65 03	10 00	10 00	10 00	
	South Sherbrooke	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	26 87	28 05	27 51	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc —*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and Wine. 1898-9.	Tavern. Beer and Wine. 1899-1900.	Tavern. Beer and Wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Lennox	Napanee	7	6	6	....	...	....	1	1	1	.....	.....	.....	.....	1	.....	.....	.....	....	.....	....	.....
	Bath	2	2	2	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	.....	....	.....	.....	.....
	Adolphustown	....	....	....	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	.....	....	.....	.....	.....
	Amerst Island	2	2	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Ernestown	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	North Fredericksburg	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Richmond	1	1	1	...	..	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
Lincoln	Niagara, Township	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Grimsby, North	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Grantham	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Merriton	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	South Grimsby	2	2	2	...	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	1	1	.....
	Port Dalhousie	5	5	5	...	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Clinton	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Grimsby, Village	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	1	1	1
	Niagara, Town	5	5	5	...	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Beamsville	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	Louth	2	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
London	London, City	34	34	35	....	....	....	6	6	6	2	2	2	2	....	.....	.....	.....	....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
Lennox	Napanee	2	..	..	..	..	..	10	8	7	2,260 00	2,056 50	2,109 00	1,211 07	1,096 68	1,089 57	960 00	870 00	840 00	
	Bath	..	..	1	..	..	..	2	2	3	240 00	240 00	250 00	40 71	38 56	41 65	.....	.....	.....	
	Adolphustown	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Amherst Island	..	..	1	..	..	..	2	2	2	180 00	180 00	100 00	40 71	38 56	22 43	.....	.....	.....	
	Ernestown	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	40 71	38 56	38 45	.....	.....	.....	
	North Fredericksburg	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Richmond	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	20 35	19 29	19 22	.....	.....	.....	
Lincoln	Niagara, Township	..	..	..	..	..	..	2	3	3	270 00	270 00	290 00	87 78	90 04	93 33	.....	.....	.....	
	Grimsby, North	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Grantham	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	58 52	60 04	56 00	.....	.....	.....	
	Merriton	..	1	..	..	..	..	3	4	3	600 00	610 00	640 00	327 78	335 05	342 67	240 00	240 00	240 00	
	South Grimsby	..	1	1	..	..	..	2	3	3	240 00	250 00	250 00	118 52	125 04	120 67	60 00	60 00	60 00	
	Port Dalhousie	..	1	1	..	1	..	6	8	6	1,120 00	1,120 00	1,050 00	610 69	615 08	561 73	440 00	440 00	400 00	
	Clinton	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Grimsby, Village	1	..	..	..	..	..	3	2	2	290 00	300 00	300 00	103 40	110 04	105 33	40 00	40 00	40 00	
	Niagara, Town	1	2	..	..	..	..	8	9	7	985 00	1,015 00	975 00	258 47	280 13	242 66	.....	.....	.....	
	Beamsville	1	1	1	..	..	..	4	4	4	490 00	490 00	490 00	212 66	215 04	208 67	120 00	120 00	120 00	
	Louth	..	..	..	..	..	..	2	1	1	230 00	90 00	90 00	82 91	30 02	28 00	.....	.....	.....	
London	London, City	5	7	4	..	..	..	49	49	47	11,615 00	13,185 00	13,174 00	2,872 65	2,909 18	2,821,41	564 00	540 00	550 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Manitoulin	Drury, Denison, etc.	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Little Current	2	3	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....
	Gore Bay	2	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....
	Assignac	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Howland	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Gordon	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tehkummah	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Billings	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Carnarvon	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	May, Salter and Massey	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nairn	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hallam	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Graham	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
East Middlesex	London, Township	15	15	15	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dorchester	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Westminster	3	6	6	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nissouri	6	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	London West, Village	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Middlesex	East Williams	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	McGillivray	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Adelaide	1	2	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Biddulph	3	4	4	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ailsa Craig	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lobo	..	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Parkhill	4	4	4	....	....	....	2	2	2	....	....	....	1	....	....	....	....	....	*1	....	....
	Lucan	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	West Williams	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

Three months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Manitoulin	Drury, Denison, etc	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Little Current	..	..	..	..	..	..	3	3	2	437 50	525 00	400 00	123 98	158 26	128 70	62 50	75 00	100 00	
	Gore Bay	..	..	..	..	..	..	3	3	3	387 50	450 00	450 00	63 48	83 26	43 04	.....	.....	.....	
	Assignac	..	1	1	..	..	..	2	3	3	240 00	250 00	230 00	96 87	105 10	63 31	60 00	60 00	40 00	
	Howland	..	..	1	..	..	..	1	1	2	90 00	90 00	100 00	18 43	20 82	12 57	.....	.....	.....	
	Gordon	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Tehkummah	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Billings	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	18 43	20 82	10 76	.....	.....	.....	
	Carnarvon	..	1	2	..	..	..	1	2	3	90 00	150 00	110 00	18 43	41 64	14 35	.....	.....	.....	
	May, Salter and Massey	..	..	..	..	..	..	2	2	..	220 00	220 00	.....	76 88	81 64	.....	40 00	40 00	.....	
	Nairn	..	..	..	..	..	..	1	1	..	90 00	90 00	.....	18 43	20 82	.....	.....	.....	.....	
	Hallam	..	1	..	..	..	..	..	2	..	.....	160 00	.....	.....	84 29	.....	.....	60 00	.....	
	Graham	..	..	..	..	..	..	2	2	..	220 00	220 00	.....	76 87	81 64	.....	40 00	40 00	.....	
	Unorganized Territory	..	1	.	..	..	..	2	3	2	180 00	190 00	180 00	.....	.....	.....	.....	.....	.....	Payable wholly to province, less expenses.
East Middlesex.	London, Township	1	3	2	..	..	..	17	19	18	1,527 50	1,465 00	1,475 00	399 13	361 60	369 37	.....	.....	.....	
	Dorchester	..	..	..	..	..	..	4	4	4	360 00	400 00	380 00	89 53	101 25	95 09	.....	.....	.....	
	Westminster	2	1	2	..	..	..	9	8	9	597 50	595 00	645 00	152 95	144 64	164 57	.....	.....	.....	
	Nissouri	1	1	..	..	..	..	4	4	3	280 00	280 00	290 00	70 87	68 71	73 14	.....	.....	.....	
	London West, Village	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	Attached to London 1898-9.
North Middlesex.	East Williams	1	..	..	..	..	..	3	2	2	190 00	180 00	180 00	52 62	40 66	42 07	.....	.....	.....	
	McGillivray	..	1	2	..	..	..	1	2	3	37 50	100 00	110 00	12 14	23 72	28 05	.....	.....	.....	
	Adelaide	..	..	..	..	..	..	2	2	2	127 50	180 00	184 00	36 43	40 66	42 07	.....	.....	.....	
	Biddulph	1	1	2	..	..	..	5	5	6	377 50	430 00	440 00	149 05	144 71	151 16	60 00	60 00	60 00	
	Ailsa Craig	1	..	..	..	..	..	3	2	2	450 00	442 00	400 00	228 80	214 88	202 07	160 00	160 00	160 00	
	Lobo	..	1	..	..	..	..	1	3	2	232 60	250 00	240 00	91 11	102 44	102 07	.....	55 00	60 00	
	Parkhill	1	..	..	..	..	..	8	7	6	1,153 75	1,135 00	1,100 00	412 67	374 53	368 29	206 25	200 00	200 00	Local option 1897-8 and nine months of 1898-9
	Lucan	..	2	1	..	..	..	4	6	5	610 00	630 00	620 00	227 15	218 13	217 65	130 00	130 00	130 00	
	West Williams	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six months.		
		Ordinary.			Beer and wine																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900	1900-1.	1898-9	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
West Middlesex.	Ekfrid	2	2	3	....	....		...	....	..	.....	...	.....	....	.....	...	...	.....	.....	.....	.....	.....
	Strathroy	5	5	5	..	...		1	1	1	.. ..	....	.. ..	.....	.....	....	.....	.....	.....	.....	.....	.....
	Wardsville	1	1	1	...	....	....	....	..	...	.....	.....	....	....	.....	.....	.....	....	.....	.....	.....	.....
	Metcalfe	1	1	1	..	....	....	..	...	....	.....	....	.....	.....	.....	.....	.....	..	.....	.....	.....	.....
	Delaware	1	1	1	....	....	....	.	...	....	....	..	.....	.....	.....	.....	....	....	.....	.....	....	.....
	Caradoc	3	3	3	....	....	...	....	...	....	.....	.....	.... .	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Glencoe	3	3	3	....		...	....	...	....	... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Moss	...	....	....	....	...	....	....	.	....	... ..	.....	.....	.....	.....	.....	....	.....	.....	. ...	.....	.....
	Newbury	1	1	1	....	....	....	..	...	...	. ....	.....	.....	.....	.....	....	.....	.....	.....	.. .	.....	.....
Monck	Wainfleet	....	....	*2	....	....	....	....	...	...	....	.....	.....	... .	.....	.....	.....	.....	.....	.....	.....	.....
	Canborough	...	....	...	1	1	1	....	....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Caistor	..		....	..	....	....	...	....	....	.. ..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sherbrooke	1	1	...	....	....	1	....	...	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dunnville	6	6	6	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Gainsborough	..	...	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Pelham	....	....	....	.	....	....	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Moulton	....	..		....	...	.	...	...	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....

* Two months.

SCHEDULE C.—*Continued*

License District.	Municipality.	Licenses transferred and removed. Transferred 1898-9.	Transferred 1899-1900.	Transferred 1900-1.	Removed 1898-9.	Removed 1899-1900.	Removed 1900-1.	Totals. 1898-9.	Totals. 1899-1900	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
West Middlesex.	Ekfrid							2	2	3	180 00	180 00	270 00	32 79	39 57	55 91				
	Strathroy	1	1					7	7	6	1,430 00	1,430 00	1,440 00	653 91	681 60	675 30	520 00	520 00	520 00	
	Wardsville							1	1	1	200 00	200 00	200 00	96 40	99 79	98 63	80 00	80 00	80 00	
	Metcalfe							1	1	1	90 00	90 00	90 00	16 40	19 79	18 63				
	Delaware		1					1	2	1	90 00	150 00	90 00	16 40	39 57	18 63				
	Caradoc		1	1				3	4	4	270 00	280 00	300 00	49 19	62 67	65 23				
	Glencoe		1					3	4	3	780 00	790 00	780 00	469 19	482 67	475 90	420 00	420 00	420 00	
	Moss																			
	Newbury							1	1	1	200 00	250 00	220 00	96 40	116 29	104 86	80 00	80 00	80 00	
Monck	Wainfleet									2		50 00	30 00		5 62	4 16				Local option. Repealed Feb'y 1901.
	Canborough							1	1	1	37 50	45 00	45 00	1 30	3 36	6 23				
	Caistor												50 00			10 38				
	Sherbrooke							1	1	1	90 00	90 00	45 00	2 60	6 72	6 23				
	Dunnville							8	8	8	1,540 00	1,520 00	1,760 00	581 72	613 83	692 79	560 00	560 00	560 00	
	Gainsborough																			Local option.
	Pelham																			Dunkin Act in force.
	Moulton																			

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900	Tavern. Beer and wine. 1900-1.	Shop. 1898-9	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six Months. 1898-9	Six Months. 1899-1900	Six Months. 1900-1.
Muskoka	McLean and Ridout	2	2	2	....	....	....	....	..	....	.....	.....	.....	.....	.....	...	.....	...	.....	..	..	....
	Draper	1	1	1	...	....	....	...	....	....	...	.....	...	....	.....	.....	.....	.....	....	.....	.....	....
	Gravenhurst	4	4	4	....	....	....	....	....	....	...	.....	.....	....	.....	.....	....	.....	.....	...	.....	....
	Medora and Wood	.....	.....	1	....	..	....	....	....	....	...	.....	.....	....	.....	.....	....	.....	.....	...	.....	....
	Bracebridge	4	4	4	....	....	....	1	1	1	.....	.....	.....	.....	...	.....	....	.....	.....	....	.....	.....
	Huntsville	4	4	4	....	.	....	...	....	....	....	.....	.....	...	....	.....	.....	.....	...	..	.....	.....
	Monk	.....	.....	.....	1	..	1	..	..	...	.....	...	.....	.....	. ..	..	....	....		.....	....	.....
	Morrison	1	1	1	....	.	....	.	....	....	.....	....	....	.....	...	.....	.....	.	.....	...	.....	.
	Stisted	....	....	....	...	....	....	...	...	..	.....	.....	...	...	..	.....	....	...	....	....		...
	Stephenson	2	2	2	....	....	....	....	....	....	..	....	.....	.	.....	.....	.....	....	.. ..	....	.....	.....
	McAuley	.....	.....	...	1	1	1	...	...	..	.....	.....	.....	.....	..	.....	....	.....	...	. .	.....	..
	Port Carling	1	1	1	....	....	....	....	....	...	.....	.....	.....	.....	...	..	.....	..	....	1	1	1
	Chaffey	..	..	....	....	...	..	....	....	...	....	.....	.....	....	.....	.. .	.....	.....	...	1	1	1
	*Unorganized Territory	1	1	1	....	....	....	....	....	....	.....	.....	.....	....	.....	....	....	.....	.....	....	1	1
Nipissing	North Bay	5	5	6	....	....	....	1	1	1	.....	.....	...	1	.....	.....	.....	....	.....	...	1	.....
	McKim	.....	.....	.....	...	...	....	...	....	....	.....	.....	.....	.....	.. ..	.....	.....	..	.. ..	.....	.....	....
	Mattawa	5	5	6	...	....	....	2	2	2	.....	.....	.....	1	.. ..	.....	.. ..	.....	.....	.....	.....	.....
	Widdifield	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
	Springer	....	...	....	....	....	....	....	....	....	.....	.....	... ..	.. ..	.....	.....	.....	.....	..	.....	.....	.....
	Ferris	.....	...	.....	..	....	....	....	....	....	.....	.....	.....	.. ..	.....	.....	.....	.....	..	.....	.....	.....
	Benfield	2	2	2	...	...	....	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sudbury	7	6	6	....	..	....	1	1	1	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.. .	....
	Caldwell	2	2	2	....	....	....	....	....	....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dunnet and Rutter	3	2	2	...	..	...	...	...	...	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....
	Sturgeon Falls	4	4	5	...	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	*Unorganized Territory	5	5	4	....	....	....	..	....	...	.. ..	.....	... ..	.....	1	... ..	.....	.. ..	.....	.....	.....	.....
	Copper Cliff	....	....	....	....	....	....	..	....	...	.. ..	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportions thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Muskoka	McLean and Ridout							2	2	2	180 00	180 00	180 00	53 21	53 74	56 47				
	Draper			1				1	1	2	100 00	100 00	110 00	36 61	36 87	42 95	10 00	10 00	10 00	
	Gravenhurst			1				4	4	5	600 00	600 00	630 00	141 89	143 31	164 72				
	Medora and Wood							1	1	2	50 00	50 00	150 00	18 30	18 44	57 36	5 00	5 00	15 00	
	Bracebridge		1	1				5	6	6	925 00	934 00	910 00	316 18	322 27	321 79	110 00	110 00	110 00	
	Huntsville		2					4	6	4	800 00	820 00	800 00	426 41	436 43	432 95	320 00	320 00	320 00	
	Monck							1		1	37 50		45 00	13 30		14 12				
	Morrison			1				1	1	2	100 00	100 00	110 00	36 61	36 87	42 95	10 00	10 00	10 00	
	Stisted																			
	Stephenson							2	2	2	180 00	180 00	180 00	53 21	53 74	56 47				
	McAuley							1	1	1	37 50	45 00	95 00	13 30	13 44	37 65				
	Port Carling							2	2	2	180 00	180 00	180 00	39 91	40 31	42 36				
	Chaffey							1	1	1	45 00	45 00	45 00	13 30	13 44	14 12				
	*Unorganized Territory			2				1	2	4	90 00	135 00	155 00							
Nipissing	North Bay		1					7	8	7	1,550 00	1,645 00	1,750 00	887 09	935 09	1,007 65	620 00	650 50	700 00	
	McKim																			
	Mattawa		2					7	9	8	1,522 50	1,490 00	1,680 00	747 32	726 17	831 60	435 00	420 00	480 00	
	Widdifield							1	1	1	90 00	90 00	90 00	32 31	31 67	32 96				
	Springer																			
	Ferris																			
	Bonfield							2	2	2	250 00	250 00	250 00	134 62	133 35	135 93	70 00	70 00	70 00	
	Sudbury		1	2				10	8	9	2,566 05	2,105 00	2,095 00	1,529 76	1,248 17	1,258 54	1,057 30	875 00	875 00	
	Caldwell							2	2	2	310 00	310 00	300 00	194 62	193 35	185 93	130 00	130 00	120 00	
	Dunnet and Rutter							3	2	2	420 00	370 00	280 00	246 92	210 87	165 93	150 00	100 00	100 00	
	Sturgeon Falls	1	1					6	7	6	1,135 00	1,384 20	1,350 00	595 79	721 46	713 71	375 00	450 00	450 00	
	*Unorganized Territory	1						6	5	4	460 00	389 70	360 00							
	Copper Cliff												100 00			54 94				

* Payable wholly to the Province, less expenses.

SCHEDULE O —Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended Shop.			Six Months		
		Ordinary.			Beer and Wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900 1.	1898-9.	1899-1900.	1900-1	1898-9.	1899-1900	1900 1.	1898-9.	1899-1900.	1900-1.
North Norfolk	Middleton	1	....	1	1	2	1	....	....	....	.....	.....	..	...	.....	....	.....	..	.....	.....	.....	...
	Simcoe	6	6	6	....	....	..	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....
	Windham	2	2	3	1	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Waterford	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Delhi	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Norfolk	Walsingham, South	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Woodhouse	....	1	1	2	2	1	..	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Charlotteville	1	1	1	1	....	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Houghton	1	1	1	1	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Port Dover	4	4	3	....	....	..	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Walsingham, North	1	1	1	1	1	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Port Rowan	2	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE O.—*Continued.*

License District.	Municipality.	License transferred and removed.						Totals.			Amounts received for provincial licenses, transfers, removals and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.			Remarks
		Transfers.			Removals															
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1	1898-9	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	
North Norfolk	Middleton	1	..	..	..	..	..	3	2	2	180 90	110 00	135 00	54 93	26 69	34 17	.....	.....	.....	
	Simcoe	..	..	2	..	..	..	8	8	10	1,640 00	1,600 00	1,690 00	660 48	613 54	677 12	400 00	400 00	400 00	
	Windham	..	..	..	..	..	..	3	3	3	217 50	245 00	270 00	57 46	56 73	68 33	.. ....	.....	....	
	Waterford	..	1	1	..	..	..	3	4	4	520 00	530 00	490 00	204 27	196 75	192 13	120 00	120 00	120 00	
	Delhi	1	..	..	..	..	..	3	2	2	290 00	280 00	280 00	89 80	80 00	85 55	40 00	40 00	40 00	
South Norfolk	Walsingham, South	..	2	..	..	..	..	2	4	2	180 00	200 00	180 00	18 40	28 99	20 21	.....	.....	....	
	Woodhouse	..	..	2	..	..	..	2	3	4	75 00	180 00	155 00	9 20	24 84	18 53	.....	.....	.....	
	Charlotteville	..	1	..	..	..	..	2	2	2	127 50	100 00	170 00	13 80	14 50	21 05	.....	.....	....	
	Houghton	..	..	..	..	..	..	2	1	1	177 50	90 00	90 00	21 47	12 42	10 11	.....	.....	....	
	Port Dover	3	..	..	..	..	..	7	4	3	650 00	600 00	450 00	164 46	169 74	120 33	120 00	120 00	90 00	
	Walsingham, North	1	..	..	..	..	..	3	2	2	137 50	135 00	135 00	15 34	18 62	15 17	.....	.....	.....	
	Port Rowan	..	..	..	..	..	..	2	1	1	240 00	120 00	120 00	18 40	12 42	10 11	....	.....	.....	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern 1898-9.	Extended Tavern 1899-1900.	Extended Tavern 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
East Northumberland ..	Seymour	....	....	....	1	1	1	....	....	....	.....	.....	.....	....	.....	.. ..	....	.....	.....	....	....	....
	Murray	1	1	1	...	...	....	....	....	....	...	...	.....	.. ..	..	....	.....	...	.....	.....	.....	.....
	Cramahe	1	1	1	....	....	....	....	....	....	....	...	.....	.....	.....	....	.....	....	.....	.....	.....	.....
	Percy	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....	....	.....	.....	.....	....
	Colborne	3	3	3	....	....	....	....	....	....	...	... ..	.....	.....	.....	.....	.....	.....	.....	.....	....	....
	Campbellford	4	4	4	....	....	....	2	2	2	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hastings	3	3	3	....	....	....	1	1	1	.....	.....	.....	.....	.....	... .	.....	.....	.....	.....	....	.....
	Brighton Village	2	2	2	....	....	....	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	... ..	...	. ....
West Northumberland ..	Alnwick	1	1	1	....	....	....	....	....	....	....	....	.....	...	.....	.....	.....	.. ..	.....	1	1	.....
	South Monaghan	....	....	..	....	1	....	....	....	....	.....	.....	.....	....	.....	.....	....	.....	.....	1	1	1
	Haldimand	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 b&w	.....	....
	Hamilton	5	4	4	....	....	...	....	....	....	...	....	. ...	....	...	1	.. ..	....	....	.....	....	....
	Cobourg, Town	9	9	9	....	....	....	2	2	2	...	... ..	.....	1	...	.....	... ..	.....	... .	2	2	2

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines, in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	c.	$ c.	$ c.	$ c.	
East Northumberland ..	Seymour							1	1	1	37 50	45 00	45 00	8 60	9 04	9 41	.....	.....	.....	
	Murray	1						2	1	1	120 00	90 00	90 00	25 84	18 08	18 81	.....	.....	.....	
	Cramahe							1	1	1	130 00	130 00	100 00	57 21	58 08	28 81	40 00	40 00	10 00	
	Percy			1				2	2	3	350 00	320 00	310 00	168 75	162 19	160 77	120 00	120 00	120 00	
	Colborne	1						4	3	3	465 00	375 00	375 00	92 45	69 27	71 44	15 00	15 00	15 00	
	Campbellford							6	6	6	1,150 00	1,150 00	1,190 00	533 27	538 52	555 43	430 00	430 00	430 00	
	Hastings							4	4	4	640 00	710 00	680 00	228 84	253 44	247 80	160 00	160 00	160 00	
	Brighton Village			2				2	2	4	320 00	340 00	340 00	100 15	108 23	110 17	60 00	60 00	60 00	
West Northumberland ..	Alnwick	1	1					3	3	1	195 00	175 00	110 00	78 31	68 67	44 21	30 00	30 00	20 00	
	South Monaghan							2	1	1	122 50	70 00	120 00	40 26	36 60	57 28	... .	25 00	25 00	
	Haldimand							2	1	1	108 75	95 00	90 00	30 20	25 13	24 21	... .	.. ....	.....	
	Hamilton	1						6	5	4	510 00	425 00	510 00	174 80	141 12	181 23	50 00	42 50	40 00	
	Cobourg, Town	1	2	2				14	15	15	3,320 50	3,352 00	3,414 00	1,862 55	1,854 61	1,897 54	1,450 00	1,440 00	1,440 00	

SCHEDULE C —Comparative statement by municipalities, showing the number of provincial licenses, etc —*Continued.*

License District.	Municipality.	Tavern						Shop.			Wholesale.			Extended tavern.			Extended shop			Six months.		
		Ordinary			Beer and wine																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9	1899-1900.	1900-1.	1898 9.	1899-1900.	1900-1.
North Ontario...	Uxbridge, Town	4	4	4				1	1	1												
	Brock	2	2	2	1	1	1															
	Mara	4	4	4																	1	1
	Thorah	1	1	1																		
	Uxbridge, Township	4	4	4																		
	Scott	2	2	2																		
	Rama	1	1	1																		
	Cannington	2	2	2																		
	Beaverton	2	2	2				1	1	1												
South Ontario...	Reach	1			2																	
	Oshawa	6	6	6																		
	Whitby, Town	5	5	5				1	1	1												
	Whitby, Township	2	2	2																		
	Whitby, East, Township	2	2	2																		
	Pickering	6	5	6											2							
	Port Perry	2	2	2				1	1	1				1								

SCHEDULE C —*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900	1900-1.	Totals. 1898-9.	1899-1900	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Ontario...	Uxbridge, Town		1	1				5	6	6	1,055 00	1,025 00	1,030 00	415 54	407 96	406 48	250 00	250 00	250 00	
	Brock			1				3	3	4	262 50	270 00	270 00	93 21	94 47	93 23	35 00	35 00	35 00	
	Mara			2				5	5	7	550 00	515 00	535 00	236 87	197 78	202 81	135 00	90 00	90 00	
	Thorah							1	1	1	100 00	128 00	100 00	31 83	42 71	31 8.	10 00	10 00	10 00	
	Uxbridge, Township	2		2				6	4	6	405 00	380 00	433 00	103 69	96 63	113 91				
	Scott		1					2	3	2	190 00	200 00	190 00	53 67	58 32	53 67	10 00	10 00	10 00	
	Rama							1	1	1	90 00	90 00	90 00	21 83	22 30	21 83				
	Cannington		1					2	3	2	400 00	410 00	400 00	203 67	208 32	203 67	160 00	160 00	160 00	
	Beaverton							3	3	3	480 00	480 00	480 00	185 48	186 91	185 51	120 00	120 00	120 00	
South Ontario...	Reach							3			195 00			80 77			30 00			Local option.
	Oshawa	2	2					8	8	6	1,689 75	1,640 00	1,700 00	952 53	902 83	947 57	720 00	720 00	720 00	
	Whitby, Town	2		1				8	6	7	1,325 00	1,270 00	1,297 00	596 38	545 52	576 03	370 00	370 00	370 00	
	Whitby, Township		1	1				2	3	3	260 00	270 08	270 00	130 77	127 62	132 83	80 00	80 00	80 00	
	Whitby, East, Township			1				2	2	3	260 00	260 00	270 00	130 77	123 88	132 83	80 00	80 00	80 00	
	Pickering	1	1	1				7	8	7	826 00	724 17	790 00	411 80	342 83	390 35	240 00	216 67	240 00	Local option in force up to Jan , 1898.
	Port Perry		1					4	4	3	660 00	610 00	630 00	346 75	309 48	325 34	260 00	240 00	240 00	

SCHEDULE C.—Comparative Statement by municipalities, showing the number of provincial licenses, etc.—*Continued*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898 9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Ottawa	Ottawa City	80	78	75	....	....	....	33	32	32	6	7	9	....	2	....	....	**1	....	1	1	1
North Oxford	East Nissouri	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Blandford	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Zorra	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Embro	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Zorra	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Woodstock	12	12	12	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Blenheim	7	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
South Oxford	Ingersoll	8	8	8	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Tilsonburg	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Norwich, Village	4	3	3	....	....	....	....	....	....	....	....	....	....	1	2	....	....	....	....	....	1
	North Oxford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Norwich	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	South Norwich	....	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	*1	....	....
	Dereham	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Oxford	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Oxford	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

*51 days, local option repealed. **Six months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9	1899-1900.	1900-1	Removals. 1898 9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to muuicipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Ottawa	Ottawa City	11	14	11	3	2	3	134	137	131	40455 00	49452 50	48378 75	16806 92	16581 10	16321 41	9,700 00	9,525 00	9,150 00	
North Oxford	East Nissouri	..	..	2	..	..	..	2	2	4	180 00	180 00	200 00	51 93	52 48	62 32	..	..	..	
	Blandford	..	..	..	..	..	..	1	1	1	100 00	100 00	100 00	35 97	36 24	36 71	10 00	10 00	10 00	
	East Zorra	..	..	..	..	..	..	3	3	3	290 00	270 00	270 00	86 55	78 72	80 13	..	..	..	
	Embro	..	..	1	..	..	..	2	2	3	300 00	320 00	330 00	131 93	132 48	137 87	80 00	80 00	80 00	
	West Zorra	..	..	1	..	..	..	1	1	2	90 00	90 00	100 00	25 97	26 24	31 16	..	..	..	
	Woodstock	2	2	2	2	..	..	16	16	18	3,858 00	3,840 00	3,890 00	2,198 47	2,196 07	2,227 53	1,680 00	1,680 00	1,680 00	
	Blenheim	1	1	..	..	..	..	8	7	6	740 00	640 00	600 00	269 08	234 95	220 25	70 00	60 00	60 00	
South Oxford	Ingersoll	1	3	3	..	..	..	11	13	13	2,750 00	2,830 00	2,820 00	1,501 48	1,572 59	1,571 34	1,200 00	1,200 00	1,200 00	
	Tilsonburg	2	2	..	..	..	..	7	7	5	1,410 00	1,409 85	1,450 00	763 15	784 22	801 81	600 00	600 00	600 00	
	Norwich, Village	..	1	..	..	..	..	4	5	6	750 00	689 50	702 00	335 77	300 05	328 45	240 00	195 00	234 00	
	North Oxford	..	..	2	..	..	..	2	2	4	320 00	280 00	300 00	143 84	136 09	144 58	80 00	80 00	80 00	
	North Norwich	..	..	..	..	..	..	..	..	..	62 50	..	..	..	..	..	..	..	..	
	South Norwich	..	1	1	..	..	..	1	3	3	62 50	210 00	190 00	21 97	60 10	52 47	..	..	..	Local option repealed in March, '99.
	Dereham	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	West Oxford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	East Oxford	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	20 00	24 04	24 22	..	..	..	

SCHEDULE C —Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900 1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Parry Sound, East.	Nipissing	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chapman	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Himsworth, North	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Perry	5	5	5	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
	Macher	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sundridge	2	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Burk's Falls	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Himsworth, South	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	McMurrich	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Unorganized Territory	6	6	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Parry Sound, West.	McKellar	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Christie	1	1	2	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 B&W
	Parry Sound	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Foley	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Humphrey	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2 B&W	2 B&W	2 B&W
	Hagerman	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Unorganized Territory	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Peel	Brampton	6	5	5	1	1	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Chinguacousy	6	6	6	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Toronto, Township	9	9	9	1	...	1	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
	Toronto, Gore	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Streetsville	2	2	2	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Caledon	8	8	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

SCHEDULE.—O.—*Continued*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses, transfers, removals, and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.			Remarks.
		Transferred			Removals.															
		1898-9.	1899-1900	1900-1.	1898-9	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	
Parry Sound, East.	Nipissing	..	..	..	..	..	..	1	1	1	100 00	100 00	100 00	34 62	35 45	37 96	10 00	10 00	10 00	
	Chapman	..	2	..	..	..	..	3	4	2	225 00	220 00	200 00	77 89	79 41	75 92	22 50	20 00	20 00	
	Himsworth, North	..	1	..	..	..	..	2	3	2	230 00	240 00	230 00	99 24	105 18	105 92	50 00	50 00	50 00	
	Perry	..	2	1	..	..	..	5	7	7	450 00	490 00	487 50	123 10	144 29	156 10	..	..	..	
	Machar	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	24 62	25 45	27 96	..	..	..	
	Sundridge	..	1	..	..	..	..	2	3	1	240 00	250 00	120 00	49 24	55 19	27 96	..	..	..	
	Burk's Falls	..	..	..	..	..	..	3	3	3	260 00	360 00	370 00	73 86	76 51	88 52	..	..	..	
	Himsworth, South	..	3	1	..	..	..	5	8	6	600 00	580 00	600 00	243 60	240 06	263 09	100 00	100 00	100 00	
	McMurrich	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	24 62	25 45	27 96	..	..	..	
	Unorganized Territory	1	2	..	..	..	..	1	8	1	610 00	560 00	90 00	..	..	..	..	..	..	Payable to Province less proportion of expenses.
Parry Sound, West.	McKellar	1	..	..	..	..	..	2	1	1	100 00	90 00	90 00	28 72	25 45	26 36	..	..	..	
	Christie	..	..	..	..	..	..	2	2	4	127 50	135 00	212 50	36 92	38 17	63 70	..	..	..	
	Parry Sound	..	..	..	..	..	..	2	2	2	300 00	1,100 00	940 00	65 65	576 47	510 29	..	640 00	640 00	
	Foley	..	..	..	..	..	..	1	1	1	250 00	220 00	200 00	155 13	143 95	136 36	110 00	110 00	110 00	Payable to Province less proportion of expenses.
	Humphrey	..	..	..	..	..	..	3	3	3	127 50	135 00	135 00	36 92	38 17	39 53	..	..	..	
	Hagerman	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	24 62	25 45	26 36	..	..	..	
	Unorganized Territory	..	..	..	..	..	..	..	..	7	..	..	805 00	..	..	..	..	..	..	
Peel	Brampton	1	..	..	..	..	..	9	7	7	1,337 50	1,150 00	1,150 00	483 18	410 68	408 21	200 00	175 00	175 00	
	Chinguacousy	..	2	..	..	..	..	7	9	7	597 50	605 00	585 00	184 29	185 83	174 91	..	..	..	
	Toronto, Township	1	1	1	..	..	..	13	10	11	985 00	920 00	955 00	340 17	319 19	328 06	52 50	45 00	50 00	
	Toronto, Gore	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	26 97	27 20	26 91	..	..	..	
	Streetsville	2	..	..	..	..	..	5	3	3	480 00	430 00	430 00	173 38	151 57	150 73	70 00	70 00	70 00	
	Caledon	..	..	..	..	..	..	8	8	9	720 00	770 00	810 00	215 75	240 20	242 18	..	..	..	

SCHEDULE O.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six Months. 1898-9.	Six Months. 1899-1900.	Six Months. 1900-1.
North Perth	Mornington	9	9	9	..	....		....	....	....	.....	.....	.....	2	.....	.....	....	.....	....	.....	.....	.....
	Ellice	5	5	5	....	....	...	....	....	....	.....	.....	.....	....	.....	.....	.....	...	....	.....	.....	....
	Wallace	1	1	1	....	....	....	....	....	....	....	....	.....	....	.....	.....	.....	....	....	.....	.....	.....
	Elma	4	4	4	....	....	....	....	....	....	....	....	.....	....	.....	.....	.....	....	....	.....	.....	.....
	Listowel	5	5	4	....	....	....	1	1	1	.....	.....	....	.....	...	.....	.....	.....	....	.....	.....	.....
	Stratford	16	16	16	....	...	....	2	2	2	....	....	....	.....	.....	.....	.....	.....	....	.....	.....	.....
	North Easthope	4	3	2	....	....	....	....	....	....	....	....	.....	.....	1	.....	.....	.....	....	.....	.....	....
	Milverton	2	2	2	....	....	....	....	....	....	....	....	....	..	.....	.....	.....	.....	....	.....	....	....
South Perth	South Easthope	6	6	6	...	...	....	....	....	1	....	.....	.....	.....	.....	.....	.....	.....	....	....	.....	....
	Fullarton	2	2	2	...	....	....	....	....	....	.....	.....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mitchell	4	4	4	....	....	....	1	1	1	.....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hibbert	2	2	2	....	....	....	1	1	1	.....	....	.....	.. ..	.....	.....	.....	....	.....	.....	.....	.....
	Downie	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	St. Mary's	6	6	6	....	....	....	2	2	2	.....	.....	.....	.....	.. ..	.....	.....	.....	....	.....	...	....
	Blanshard	1	.....	.....	....	....	....	....	....	....	....	....	....	.....	.. ..	.....	.....	.....	.....	....	..	.....
	Logan	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	.....	.....	.....	...	.....	.....

SCHEDULE C —*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Perth	Mornington	1	..	1	..	..	..	12	9	10	910 00	820 00	820 00	328 37	296 57	281 82	.....	.....	.....	
	Ellice	1	1	1	..	..	..	6	6	6	460 00	460 00	460 00	161 74	167 15	158 84	.....	.....	.....	
	Wallace	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	31 31	32 35	30 75	.....	.....	.....	
	Elma	..	..	..	..	..	..	4	4	4	360 00	360 00	360 00	125 22	129 41	122 97	.....	.....	.....	
	Listowel	..	1	1	..	..	..	6	7	6	1,490 00	1,510 00	1,250 00	840 44	859 61	700 09	590 00	590 00	490 00	
	Stratford	4	4	7	..	..	..	22	22	25	5,280 00	5,920 00	5,715 00	2,433 06	2,385 17	2,412 00	1,400 00	1,400 00	1,655 00	
	North Easthope	..	1	..	..	..	..	4	5	2	360 00	287 50	180 00	125 22	105 16	61 49	.....	.....	.....	
	Milverton	..	..	..	..	..	..	2	2	2	360 00	360 00	360 00	182 61	194 73	181 49	120 00	120 00	120 00	
South Perth	South Easthope	3	2	..	..	..	..	9	8	7	645 00	580 00	630 00	226 22	189 59	187 89	.....	.....	.....	
	Fullarton	..	..	1	..	..	..	2	2	3	180 00	180 00	190 00	58 38	56 85	58 16	.....	.....	.....	
	Mitchell	1	..	..	..	..	..	6	5	5	1,135 00	1,199 00	1,127 00	574 45	599 58	554 84	375 00	375 00	375 00	
	Hibbert	1	1	..	..	..	..	4	4	3	325 00	280 00	310 00	114 32	90 02	98 41	.....	.....	.....	
	Downie	..	..	..	..	..	..	4	4	4	380 00	370 00	370 00	126 48	118 45	111 83	.....	.....	.....	
	St. Mary's	..	1	1	..	..	..	8	9	9	1,802 00	1,734 00	1,730 00	860 97	819 34	799 73	500 00	500 00	500 00	
	Blanshard	..	..	..	..	..	..	1	..	..	90 00	20 00	.....	29 20	9 47	.....	.....	.....	.....	
	Logan	..	..	1	..	..	..	2	2	3	180 00	180 00	210 00	58 38	56 86	67 10	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899 1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
East Peterborough.	Asphodel	1	1	1	....	....	....	....	....	..	.....	.....	.....	.....	.....	....	.. ..	.....	.....	.....	.....	....
	Dummer	1	1	1	...	....	....	...	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	....	1	1
	Otonabee	2	2	2	....	....	....	....	....	....	. ...	. ..	.....	.....	.....	.....	.....	.....	.....	....	.. .	.....
	Burleigh, Anstruther and Chandos	1	1	1	...	....	....	....	..	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1
	Norwood	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....
	Belmont and Methuen	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....
	Havelock	3	3	3	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.. ..	.....
West Peterborough.	Smith	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....
	Lakefield	3	3	3	...	....	....	...	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	....
	Peterborough	20	19	19	....	....	....	4	4	3	.....	1	1	2	1	....	....	....	....	...	.....	.....
	North Monaghan	....	....	....	....	....	....	....	....	....	.....	....	....	.....	.....	.....	.. ..	....	....	....	.....	.....
	Ennismore	....	....	....	....	....	....	....	....	....	....	.. ..	....	.....	.....	. ..	.....	.....	.....	.....	.....	.....
	Ashburnham	2	2	2	1	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Harvey	....	....	....	....	....	....	...	....	....	.....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Port Arthur and Fort William.	Neebing	....	1	1	....	....	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....
	Fort William	9	10	9	....	....	....	2	2	2	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	1
	Port Arthur	8	8	8	....	....	....	2	2	2	.....	.....	.....	2	1	.....	1	... ..	.....	1	1	.....
	Unorganized territory	7	7	7	....	....	....	1	2	1	.....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportions thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
East Peterborough.	Asphodel	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	5 52	7 63	7 71	.....	.....	.....	
	Dummer	..	..	..	..	..	..	2	2	2	135 00	135 00	135 00	8 28	11 44	11 56	.....	.....	.....	
	Otonabee	..	1	..	..	..	..	2	3	2	180 00	190 00	200 00	11 04	16 53	17 98	.....	.....	.....	
	Burleigh, Anstruther and Chandos	..	..	..	..	..	..	2	2	2	135 00	155 00	135 00	8 28	13 99	11 56	.....	.....	.....	
	Norwood	..	2	..	..	..	..	2	4	2	520 00	540 00	520 00	291 04	297 80	295 40	280 00	280 00	280 00	
	Belmont and Methuen	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Havelock	..	1	..	..	..	..	3	4	3	680 00	670 00	700 00	318 41	324 15	328 25	300 00	300 00	300 00	
West Peterborough.	Smith	..	1	..	..	..	..	4	5	4	390 00	450 00	440 00	134 34	164 68	158 09	.....	.....	.....	
	Lakefield	..	..	..	..	..	..	3	3	3	600 00	620 00	646 00	329 56	339 81	351 66	240 00	240 00	240 00	
	Peterborough	3	1	6	..	..	..	29	26	29	6,745 00	6,562 50	6,250 00	3,930 20	3,798 06	3,613 23	2,940 00	2,790 00	2,640 00	
	North Monaghan	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Ennismore	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Ashburnham	..	..	..	..	..	..	5	4	4	925 00	800 00	800 00	534 34	439 77	438 57	400 00	320 00	320 00	
	Harvey	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Port Arthur and Fort William.	Neebing	..	..	..	..	..	..	..	1	1	.....	90 00	90 00	.....	30 14	29 84	.....	.....	.....	
	Fort William	..	1	1	1	..	..	12	13	14	2,885 00	3,150 00	3,061 67	1,643 46	1,827 30	1,770 71	1,225 00	1,340 00	1,301 68	
	Port Arthur	2	1	1	..	2	..	16	15	11	3,077 50	3,092 50	3,152 00	1,791 97	1,817 50	1,822 50	1,350 00	1,290 00	1,200 00	
	Unorganized territory	1	2	2	..	..	..	9	11	10	730 00	1,010 00	800 00	.....	.....	.....	.....	.....	.....	Payable to province less proportion of expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1898-9	1899-1900	1900-1	1898-9	1899-1900	1900-1	1898-9	1899-1900	1900-1	1898-9	1899-1900	1900-1.	1898-9	1899-1900	1900-1	1698-9	1899-1900	1900-1.	1898 9.	1899 1900.	1901.
Prescott	South Plantagenet	6	6	7	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Hawkesbury	7	6	6	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Longueuil	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Plantagenet	8	8	10	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Caledonia	2	3	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2	1	2
	Alfred	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Hawkesbury	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hawkesbury	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	L'Orignal	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Vankleek Hill	4	4	4	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
Prince Edward	Picton	6	6	6	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	South Marysburg	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wellington	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sophiasburgh	1	1	1	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	1 B&W	1 B&W	1 B&W
	Hillier	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ameliasburgh	2	1	1	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	1	1	....
	Hallowell	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Marysburgh	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

License District.	Municipality.	Licenses transferred and removed. Transfers 1898-9	Transfers 1899-1900	Transfers 1900-1	Removals 1898-9	Removals 1899-1900	Removals 1900-1	Totals. 1898-9	Totals. 1899-1900	Totals. 1900-1	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9	1899-1900	1900-1	Proportions thereof paid to municipalities. 1898-9	1899 1900	1900.1901	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9	1899-1900	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Prescott	South Plantagenet	..	1	3	..	..	..	6	7	10	540 00	590 00	660 00	182 56	207 88	230 15	....	.....	.....	
	East Hawkesbury	..	1	1	..	..	..	8	8	8	720 00	640 00	640 00	243 43	218 02	219 93	.....	.....	.....	
	Longueuil	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	30 42	30 43	30 69	.....	.....	.....	
	North Plantagenet	..	1	3	..	..	..	9	10	14	920 00	880 00	1,090 00	329 65	309 29	388 71	.... ..	.....	.....	
	Caledonia	1	1	..	..	..	..	4	5	4	270 00	325 00	280 00	91 28	111 55	97 17	.....	.....	.....	
	Alfred	..	2	..	..	..	..	6	7	5	460 00	470 00	450 00	157 21	162 25	153 43	.....	.....	.....	
	West Hawkesbury	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	202 81	.....	.....	.....	.....	
	Hawkesbury	..	..	1	..	..	..	5	5	6	770 00	750 00	1,280 00	213 00	.....	719 93	.....	.....	500 00	
	L'Orignal	..	1	..	..	..	..	3	4	3	360 00	390 00	360 00	91 28	106 47	92 06	.....	.....	.....	
	Vankleek Hill	..	..	3	..	..	..	6	6	9	1,220 00	1,200 00	1,230 00	553 57	543 37	560 85	300 00	300 00	300 00	
Prince Edward	Picton	1	..	3	..	..	..	9	8	11	2,250 00	2,210 00	2,250 00	1,204 70	1,168 34	1,194 78	960 00	960 00	960 00	
	South Marysburgh	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	Local option.
	Wellington	..	..	..	..	..	..	2	2	2	370 00	350 00	350 00	156 93	146 24	148 59	110 00	110 00	110 00	
	Sophiasburg	..	..	..	..	..	..	3	3	3	146 25	157 50	157 50	35 20	31 71	33 77	.....	.....	.....	
	Hillier	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	20 12	18 12	19 30	.....	.....	.....	
	Ameliasburgh	1	..	..	..	..	..	4	3	1	255 00	207 50	90 00	60 33	46 80	19 29	.....	.....	.....	
	Hallowell	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	North Marysburgh	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898 9.	1899-1900.	1900-1.	1898-9.	1899 1900.	1900-1.	1898 9.	1899-1900.	1900 1.	1898-9.	1899 1900.	1900-1.	1898-9.	1899-1900.	1900-1.
Rainy River North....	Van Horne.....	....	2	2	....	....	...	....	....	....	.....	.....	.....	.....	.....	. ....	.....	.....	....	.....	.....	...
	Rat Portage.....	10	10	10	....	....	....	4	4	4	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....
	Keewatin	2	2	2	....	....	....	1	1	1	....	.....	.....	... ..	...	..	.....	.....	.....	.....	.....	. ...
	Unorganized Districts....	14	9	8	...	....	....	1	1	1	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rainy River South	Barwick, Rosebury, etc ..	....	....	1	....	....	....	....	....	....	.....	....	.....	.....	.....	.....	....	.....	.....	.....	....	.....
	Emo	....	....	1	....	....	....	....	....	....	...	.....	.....	.....	.....	.....	.....	. ..	....	.....	. ..	.....
	McIrvine	3	3	3	....	....	....	1	1	2	.....	.....	.....	.....	.....	.....	..	.....	.....	.....	.....	.....
	Unorganized Districts....	9	13	14	....	....	....	2	1	....	....	.....	.....	....	.....	...	.....	.....	.....	.....	.....	.....
North Renfrew .	Bromley	3	3	3	....	....	...	....	...	....	.....	.....	.....	...	.....	.....	.....	.....	.....	....	.....	.....
	Pembroke	10	9	9	....	....	....	3	3	3	.....	.....	.....	2	2	.....	.....	....	.....	....	... ..	.....
	Ross	2	2	2	....	....	...	1	1	1	...	.....	.....	.	.....	.....	.....	.....	.....	.....	.. ..	....
	Westmeath	4	4	4	....	....	....	....	...	....	.....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wilberforce	1	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Head, Maria and Clara ..	3	3	3	....	....	....	....	....	....	...	.....	.....	.....	.....	.....	.....	...	..	....	.....	.....
	Petawawa	....	....	....	1	1	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	....
	Rolph, Buch'n and Wylie.	1	1	1	....	...	...	....	..	....	.....	.....	.....	.....	.....	.....	.....	.....	... ..	... ..	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c	$ c	$ c	$ c	$ c	$ c	$ c	$ c	$ c	
Rainy River North	Van Horne	..	..	..	..	..	..	..	2	2	....	180 00	180 00	.....	56 00	59 97	.....	.....	.....	
	Rat Portage	2	..	1	1	1	..	19	15	15	4,470 00	4,210 00	4,380 00	2,621 51	2,397 84	2,539 65	2,180 00	2,100 00	2,100 00	
	Keewatin	..	..	..	..	..	..	3	3	3	600 00	600 00	600 00	423 28	414 00	419 95	330 00	330 00	330 00	
	Unorganized Districts	1	1	1	..	..	..	16	11	10	1,360 00	960 00	870 00	.....	.....	.....	.....	.....	.....	
Rainy River South	Barwick, Rosebury, etc.	..	..	1	..	..	..	..	..	2	.....	.....	100 00	.....	.....	33 47	.....	.....	.....	
	Emo	..	..	..	..	..	..	..	..	1	.....	.....	90 00	.....	.....	28 69	.....	.....	.....	
	McIrvine	1	2	..	..	..	..	5	6	5	570 00	580 00	905 00	309 10	324 37	556 65	200 00	200 00	375 00	
	Unorganized Districts	2	2	2	..	..	..	13	16	16	1,110 00	1,430 00	1,480 00	.....	.....	.....	.....	.....	.....	
North Renfrew	Bromley	1	1	..	..	..	..	4	4	3	445 00	395 00	400 00	218 11	196 33	196 60	90 00	90 00	90 00	
	Pembroke	..	1	1	..	..	..	15	15	13	2,837 00	2,910 00	2,460 00	1 263 40	1,322 29	1,094 23	675 00	675 00	600 00	
	Ross	..	..	..	..	..	..	3	3	3	480 00	420 00	420 00	266 03	239 01	237 23	150 00	150 00	150 00	
	Westmeath	..	..	..	..	..	..	4	4	4	400 00	415 00	415 00	156 03	166 11	163 53	40 00	40 00	40 00	
	Wilberforce	..	1	..	..	..	..	1	3	2	90 00	210 00	180 00	29 01	74 18	58 15	.. ....	.....	.....	
	Head, Maria and Clara	..	..	..	..	..	..	3	3	3	270 00	270 00	270 00	87 03	89 01	87 23	.....	.....	.....	
	Petawawa	..	..	..	..	..	..	1	1	1	37 50	45 00	45 00	14 51	14 84	14 60	.....	.....	.....	
	Rolph, Buch'n and Wylie	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	29 01	29 67	29 09	.....	.....	.....	

* Payable wholly to the Province, less expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
South Renfrew	Eganville	3	3	3	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	McNabb	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Renfrew	6	6	6	....	....	....	2	2	2	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grattan	....	....	....	....	....	....	....	....	....	.....	.....	..	.....	.....	.....	....	.....	.....	.....	.....	.....
	Brougham	2	1	1	....	1	1	....	....	....	....	.....	.....	....	.....	.....	....	.....	.....	.....	.....	.....
	Brudenell and Lyndoch	....	....	....	....	1	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Arnprior	7	7	7	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Radcliffe and Raglan	2	2	2	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Griffith and Matawachan	....	....	....	....	....	....	....	....	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bagot and Blithfield	3	3	3	....	....	....	....	....	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Admaston	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
	Jones	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hagarty, etc	5	6	6	....	....	....	3	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sebastpol	....	....	....	1	1	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	..	.....	.....
	Horton	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....
	Unorganized Territory	....	....	....	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
Russell	Cambridge	6	6	6	....	....	....	....	....	....	.....	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Russell	6	7	7	....	....	....	....	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....
	Clarence	8	8	8	....	....	....	....	....	....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Gloucester	14	13	13	....	....	...	..	....	....	.....	.....	.....	....	.....	.....	....	.....	.....	.....	.....	.....
	Cumberland	6	7	7	....	....	....	....	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....
	Osgoode	6	6	6	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Rockland	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
	Casselman	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900 1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
South Renfrew ...	Eganville	..	1	..	..	..	..	5	6	5	825 00	905 00	825 00	373 90	372 27	364 58	225 00	225 00	225 00	
	McNabb	1	..	1	..	..	..	4	3	4	310 00	300 00	310 00	124 30	102 00	118 41	30 00	30 00	30 00	
	Renfrew	3	..	..	..	..	..	11	8	8	1,710 00	1,720 00	1,700 00	813 12	743 55	787 09	480 00	480 00	480 00	
	Grattan	..	..	..	..	..	..	..	..	..										
	Brougham	..	..	..	..	..	..	2	2	2	180 00	135 00	155 00	59 56	36 00	51 08				
	Brudenell and Lyndoch	..	..	..	..	..	..	1	2	2	90 00	205 00	135 00	29 78	62 01	41 87				
	Arnprior	1	..	..	..	..	..	10	9	9	2,080 00	2,180 00	2,215 00	1,082 30	1,041 68	1,122 47	720 00	720 00	720 00	
	Radcliffe and Raglan	..	..	..	..	..	..	2	2	2	200 00	230 00	200 00	69 49	65 89	65 14				
	Griffith and Matawatchan	..	..	..	..	..	..	..	..	..										
	Bagot and Blithfield	..	1	..	..	..	..	3	4	3	310 00	280 00	330 00	109 19	73 64	111 67				
	Admaston	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	29 78	24 00	27 91				
	Jones	..	..	..	..	..	..	..	..	..										
	Hagarty, etc	2	3	3	..	..	..	10	12	12	770 00	840 00	860 00	263 04	220 92	274 52				
	Sebastopol	..	..	..	..	..	..	1	1	1	37 50	45 00	45 00	14 89	12 00	13 97				
	Horton	..	..	..	..	..	..	..	..	..										
	Unorganized Territory	1	..	..	..	..	..	..	..	..		50 00	160 00							Pay'ble wholly to the Province, less expenses.
Russell	Cambridge	1	1	1	..	..	..	7	7	7	500 00	550 00	550 00	187 29	186 57	187 31				
	Russell	1	1	2	..	..	..	7	8	9	550 00	680 00	650 00	187 29	236 99	222 75				
	Clarence	..	1	..	..	..	..	8	9	8	840 00	730 00	720 00	303 71	247 08	243 00				
	Gloucester	4	2	4	..	..	..	18	15	17	1,380 00	1,210 00	1,210 00	485 91	413 49	415 11				
	Cumberland	1	1	2	..	..	..	7	8	9	570 00	640 00	650 00	197 40	216 82	222 75				
	Osgoode	1	..	..	..	..	..	7	6	6	740 00	710 00	730 00	257 52	241 61	252 49	150 00	150 00	150 00	
	Rockland	..	..	..	..	..	..	3	3	3	470 00	380 00	425 00	191 23	100 85	146 25	90 00		45 00	
	Casselman	1	..	1	..	..	..	3	2	3	250 00	240 00	250 00	65 80	60 51	65 81				

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900 1.
St. Catharines, City	.....	21	23	22	1	1	....	2	2	2	.....	.....	.....	4	.....	3	.....	.....	.....	.....	....	.....
Centre Simcoe	Barrie	12	12	12	..	....	....	1	1	1	....	.....	....	2	.....	.....	....	....	....	.....	.....	.....
	Sunnidale	3	3	3	....	..	....	....	....	....	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Floss	4	4	4	....	...	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	... ..	.....	... ..	.....
	Tiny	1	1	1	....	...	....	...	....	....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Vespra	..	....	.	1	1	1	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9	1899-1900.	1900-1.	Removals 1898-9.	1899-1900	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
St. Catharines, City	....	1	1	4	..	..	..	29	27	31	6,150 00	7,190 00	7,041 25	2,470 24	2,568 09	2,557 98	1,250 00	1,300 00	1,237 50	
Centre Simcoe	Barrie	4	1	3	..	..	..	19	14	16	3,485 00	3 260 00	3,355 00	1,807 80	1,714 27	1,721 60	1,350 00	1,300 00	1,300 00	
	Sunnidale	..	..	1	..	..	..	3	3	4	340 00	330 00	310 00	114 64	131 03	99 95	30 00	60 00	30 00	
	Floss	2	..	1	..	..	..	6	4	5	390 00	360 00	430 00	103 87	94 71	114 14	.....	.....	.....	
	Tiny	..	..	..	..	..	..	1	1	2	90 00	90 00	90 00	23 08	23 67	22 09	.....	.....	.....	
	Vespra	..	..	..	..	..	..	1	1	1	37 50	45 00	45 00	11 54	11 83	11 04	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
East Simcoe...	Orillia Township	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Oro	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tay	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Medonte	7	6	7	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
	Penetanguishene	4	4	4	...	...	...	1	1	1	...	...	...	1	...	...	...	...	...	1	*1	1
	Orillia, Town	7	7	7	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Midland	4	4	4	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
West Simcoe...	Essa	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nottawasaga	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Stayner	3	3	3	...	...	...	1	1	1	...	...	...	1	...	...	...	...	...	...	...	...
	Collingwood, Town	8	8	8	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Tossorontio	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Alliston	4	4	4	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Creemore	3	3	3	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...
Stormont...	Osnabruck	8	8	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Finch	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Roxborough	6	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*Four months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
East Simcoe	Orillia Township	..	..	..	..	..	..	1	1	1	140 00	90 00	90 00	51 33	26 74	28 89	.....	.....	.....	
	Oro	..	..	..	..	..	..	1	1	1	100 00	120 00	100 00	38 00	45 65	38 89	10 00	10 00	10 00	
	Tay	..	..	..	..	..	..	2	2	2	210 00	260 00	210 00	86 00	105 76	87 79	30 00	30 00	30 00	
	Medonte	..	..	2	..	..	..	7	7	9	630 00	562 50	650 00	196 00	167 13	211 77	.....	.....	.....	
	Penetanguishene	..	..	2	..	..	..	6	6	8	1,390 00	1,470 00	1,390 00	787 82	804 72	784 92	590 00	570 00	570 00	
	Orillia, Town	..	3	1	..	..	..	9	11	9	2,227 50	2,300 00	2,270 00	1,298 00	1,307 62	1,320 96	990 00	960 00	960 00	
	Midland	..	1	..	..	..	..	5	6	5	1,250 00	1,260 00	1,330 00	686 67	682 73	731 02	500 00	500 00	500 00	
West Simcoe	Essa	1	..	..	..	..	..	5	4	4	370 00	360 00	380 00	112 43	131 71	133 29	.....	.....	.....	
	Nottawasaga	3	1	3	..	..	..	8	6	8	600 00	560 00	625 00	257 41	270 99	292 24	100 00	100 00	100 00	
	Stayner	..	..	..	2	..	..	7	4	4	870 00	820 00	970 00	438 89	322 29	451 20	212 50	200 00	200 00	
	Collingwood, Town	..	1	1	..	1	..	10	11	12	2,700 00	2,710 00	2,770 00	1,573 33	1,629 56	1,646 01	1,200 00	1,200 00	1,200 00	
	Tossorontio	2	1	..	..	..	..	6	5	4	425 00	370 00	380 00	137 17	138 62	133 29	..	..	..	
	Alliston	..	1	1	..	..	..	5	6	6	820 00	975 00	922 00	238 90	396 16	354 16	50 00	125 00	125 00	
	Creemore	..	..	..	..	..	..	4	4	3	520 00	520 00	390 00	152 00	167 29	122 28	40 00	40 00	30 00	
Stormont	Osnabruck	1	1	2	..	..	..	9	9	9	820 00	900 00	720 00	252 67	280 41	207 04	80 00	80 00	70 00	
	Finch	1	1	..	..	..	..	6	6	5	760 00	760 00	750 00	407 00	407 11	393 43	300 00	300 00	300 00	
	Roxborough	3	1	1	..	..	..	9	7	7	800 00	830 00	760 00	351 42	362 03	325 24	210 00	210 00	210 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc —*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Toronto	Toronto, City	150	150	150	....	....	....	50	50	50	*6	6	5	.....	....	.....	...	....	.. .	1 b&w	1 b&w	1 b&w
East Victoria	Omemee	2	2	2	....	....	....	....	....	....	....	.....	....	..	.....	.....	.....	.....	.....	.....	.....	...
	Fenelon Falls	3	3	3	...	...	...	....	....	..	.....	.....	....	....	.....	.....	.....	.....	...	. ...	....	....
	Fenelon, Township	2	2	2	1		...	....	....	....	....	. ....	.....	.. ..	.....	.....	.....	.....	....	1	. ..	....
	Bobcaygeon	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	.....	.....	.....	... ..	.....	....
	Somerville	2	2	2	....	..	....	....	....	....	....	.....	...	. ..	....	.....	...	.....	.....	.....	.....	....
	Bexley	2	2	2	..	...	....	....	..	..	....	.....	.....	....	....	.....	.....	.....	....	.....	.....	.....
	Digby	....	...	...	.	....	....	....	....	....	....	....	.....	.....	....	...	.....	.....	.....	.....	.....	.....
	Emily	....	....	....	...	....	....	....	....	....	....	....	.....	....	....	....	.....	.....	.....	.....	.....	.....
West Victoria	Lindsay	11	9	9	....	....	...	1	1	1	.....	.....	.....	....	....	....	.....	.....	.....	.....	.....	.....
	Woodville	2	2	2	....	....	....	....	....	....	.....	.....	.....	....	.....	. ..	.....	.....	.....	. ...	....	....
	Eldon	5	5	5	....	....	....	....	....	....	.....	.....	..	... .	.....	.....	.....	.....	.....	.....	.. ...	...
	Mariposa	...	....	...	....	....	....	....	....	...	.....	.....	.....	....	.....	.....	....	.....	.....	. ...	.....	....

*And one extended for three months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Toronto	Toronto, City	22	24	22	..	2	1	229	233	229	75453 25	96677 50	94850 15	32471 19	32494 41	31808 55	20050 00	20050 00	20050 00	
East Victoria	Omemee	1	..	1	..	..	..	3	2	3	410 00	424 00	430 00	208 54	204 39	211 48	160 00	160 00	160 00	
	Fenelon Falls	..	..	..	..	..	..	3	3	3	600 00	600 00	600 00	302 54	295 48	301 77	240 00	240 00	240 00	
	Fenelon, Township	1	..	..	..	..	..	5	2	2	292 50	180 00	180 00	78 41	36 99	41 19	.....	.....	.....	
	Bobcaygeon	1	..	1	..	..	..	3	2	3	456 00	400 00	410 00	210 07	183 13	191 48	140 00	140 00	140 00	
	Somerville	..	..	..	..	..	..	2	2	2	200 00	200 00	220 00	61 13	56 99	68 05	20 00	20 00	20 00	
	Bexley	..	..	..	..	..	..	2	2	2	180 00	180 00	180 00	41 69	36 99	41 19	.....	.....	.....	
	Digby	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Emily	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
West Victoria	Lindsay	5	5	1	..	..	..	17	15	11	3,370 00	2,830 00	2,730 00	1,831 47	1,498 80	1,466 67	1,440 00	1,200 00	1,200 00	
	Woodville	..	..	..	..	..	..	2	2	2	320 00	300 00	300 00	110 28	98 56	100 00	60 00	60 00	60 00	
	Eldon	1	..	1	..	..	..	6	5	6	510 00	500 00	530 00	161 33	146 39	150 00	50 00	50 00	50 00	
	*Mariposa	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

*Local option.

SCHEDULE C.—Comparative statement by municipalities showing the number of provincial licenses, etc.—*Continued*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
North Waterloo.	Waterloo Tp., N. part	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Woolwich	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wellesley	13	12	12	....	1	1	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Berlin	9	9	9	....	....	..	2	2	2	2	2	2	....	....	....	....	....	....	..	....	....
	Waterloo, Town	7	7	7	....	..	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Elmira	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	1	....	....
South Waterloo.	Galt	9	9	9	....	....	....	1	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Preston	5	5	5	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	1	....	....
	Wilmot	14	14	14	....	....	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....
	Waterloo Tp., S. part	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hespeler	2	2	2	..	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Dumfries	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	New Hamburg	4	4	4	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Ayr, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

7 L.

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid so municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c	$ c.	$ c.	
North Waterloo.	Waterloo Tp., N. part	..	1	.	..	..	.	5	6	5	450 00	460 00	450 00	161 00	164 77	162 01	.....	.....	.....	
	Woolwich	..	1	.	..	..	.	6	7	6	540 00	550 00	550 00	193 20	196 67	199 82	.....	.....	.....	
	Wellesley	..	3	2	..	..	.	14	17	16	1,280 00	1,245 00	1,235 00	461 53	446 50	448 28	.....	.....	.....	
	Berlin	7	3	3	..	..	..	20	16	16	2,955 00	2,945 00	2,915 00	1,405 83	1,394 11	1,388 53	735 00	735 00	735 00	
	Waterloo, Town	5	3	..	..	..	..	13	11	8	1,540 00	1,534 00	1,490 00	655 67	648 89	631 06	280 00	280 00	280 00	
	Elmira	2	1	..	2	..	..	9	5	4	580 00	510 00	480 00	166 37	143 52	129 77	.... ..	.....	.....	
North Waterloo.	Galt	..	1	2	..	1	1	10	13	14	2,700 00	2,990 00	3,030 00	1,626 21	1,810 15	1,827 81	1,200 00	1,3 0 00	1,320 00	
	Preston	1	1	.	..	.	.	8	7	6	940 00	890 00	1,100 00	353 76	343 29	422 53	130 00	120 00	120 00	
	Wilmot	.	1	1	..	.	.	15	16	15	1,350 00	1,460 00	1,290 00	479 48	550 05	470 00	.. ....	.....	.....	
	Waterloo Tp., S. part	..	..	.	..	.	.	5	5	5	450 00	470 00	450 00	159 83	174 19	162 07	... ...	.....	.....	
	Hespeler	..	..	..	..	..	..	2	2	2	300 00	300 00	300 00	123 93	125 35	124 83	60 00	60 00	60 00	
	North Dumfries	..	.	..	..	..	..	2	2	2	220 00	220 00	220 00	103 93	105 35	104 83	40 00	40 00	40 00	
	New Hamburg	..	1	2	..	.	.	6	7	8	890 00	890 00	860 00	338 43	343 29	325 29	120 00	120 00	120 00	
	Ayr, Village	..	..	..	..	..	.	2	2	2	350 00	350 00	350 00	173 93	175 35	174 83	110 00	110 00	110 00	

SCHEDULE C.—Comparative Statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
Welland	Niagara Falls, Town	14	14	15	....	....	....	3	3	2	....	....	....	....	....	....	....	....	....	1	....	....
	Crowland	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Chippewa	2	2	2	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Fort Erie	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Port Colborne	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	1	1	1
	Humberstone	8	8	8	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Stamford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Thorold, Township	1	2	2	2	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Thorold, Town	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Welland	6	6	6	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Willoughby	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	....
	Bertie	6	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2	2	2
	Niagara Falls South, Village	3	3	3	....	....	....	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....
	Bridgeburg	4	4	4	....	....	....	....	....	....	....	....	....	2	1	....	....	....	....	....	1	1
East Wellington	Mount Forest	5	5	5	....	....	....	1	1	1	....	....	....	2	....	....	....	....	....	....	....	....
	Elora	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nicol	4	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Fergus	4	4	4	....	....	....	....	....	....	....	....	....	1 B&W	....	....	....	....	....	....	....	....
	West Garafraxa	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Erin, Township	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Arthur, Township	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Luther	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Erin, Village	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900.	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9. $ c.	1899-1900. $ c.	1900-1. $ c.	Proportion thereof paid to municipalities. 1898-9. $ c.	1899-1900. $ c.	1900-1. $ c.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9. $ c.	1899-1900. $ c.	1900-1. $ c.	Remarks.
Welland	Niagara Falls, Town	6	2	5	..	2	..	24	21	22	2,716 00	2,590 00	2,610 00	807 28	759 66	799 15	.....	.....	.....	
	Crowland	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	32 49	32 56	33 77	.....	.....	.....	
	Chippewa	..	2	..	..	..	..	3	5	3	520 00	550 00	520 00	257 46	273 95	261 30	160 00	160 00	160 00	
	Fort Erie	..	..	..	..	..	..	4	4	4	480 00	480 00	520 00	129 95	130 23	157 58	.....	.....	.....	
	Port Colborne	..	..	1	..	..	..	6	6	7	762 50	782 50	752 50	272 01	283 27	273 85	82 50	82 50	82 50	
	Humberstone	..	1	..	..	..	..	9	10	9	785 00	831 00	765 00	286 97	312 54	287 02	.....	.....	.....	
	Stamford	..	1	..	..	..	..	2	3	2	180 00	190 00	180 00	64 97	70 53	67 53	.....	.....	.....	
	Thorold, Township	..	..	..	..	..	..	3	2	3	165 06	180 00	225 00	64 97	65 11	84 42	.....	.....	.....	
	Thorold, Town	..	3	..	..	..	..	5	8	5	1,100 00	1,130 00	1,100 00	566 58	583 30	575 11	350 00	350 00	350 00	
	Welland	5	..	2	..	..	..	13	8	10	1,470 00	1,450 00	1,440 00	584 43	574 38	582 70	200 00	200 00	200 00	
	Willoughby	..	..	..	..	..	..	3	3	2	225 00	225 00	180 00	81 22	81 40	67 53	.....	.....	.....	
	Bertie	..	1	3	..	..	..	8	8	10	930 00	785 00	800 00	502 20	424 33	440 75	245 00	210 00	210 00	
	Niagara Falls South, Village	..	..	..	..	..	..	3	3	4	360 00	368 00	500 00	97 46	102 01	146 33	.....	.....	.....	
	Bridgeburg	1	3	2	..	..	..	7	9	7	550 00	600 00	560 00	151 60	170 92	163 21	.....	.....	.....	
East Wellington	Mount Forest	1	1	2	..	..	..	7	7	8	1,430 00	1,400 00	1,390 00	657 17	639 07	642 36	395 00	370 00	370 00	Local option.
	Elora	..	..	..	..	..	..	3	3	3	550 00	480 00	500 00	233 00	199 39	210 78	120 00	120 00	120 00	
	Nichol	2	..	..	..	..	..	6	3	3	380 00	270 00	290 00	117 52	79 39	90 78	.....	.....	.....	
	Fergus	..	3	..	..	..	..	5	7	4	811 25	850 00	810 00	431 90	447 90	433 48	320 00	320 00	320 00	
	West Garafraxa	..	..	..	..	..	..	..	..	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Erin, Township	3	2	1	..	..	..	7	6	5	472 00	465 00	370 00	159 13	152 15	113 48	.....	.....	.....	
	Arthur, Township	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	27 12	26 46	27 23	.....	.....	.....	
	West Luther	..	..	..	..	..	..	1	1	1	90 00	90 00	90 00	27 12	26 46	27 23	.....	.....	.....	
	Erin, Village	..	..	..	..	..	..	2	2	2	300 00	300 00	300 00	114 24	112 92	114 47	60 00	60 00	60 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended Tavern. 1898-9.	Extended Tavern. 1899-1900.	Extended Tavern. 1900-1.	Extended Shop. 1898-9.	Extended Shop. 1899-1900.	Extended Shop. 1900-1.	Six months. 1898-9.	Six months. 1899-1900.	Six months. 1900-1.
South Wellington	Pilkington	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Eramosa	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Guelph Township	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Puslinch	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Guelph City	16	16	14	....	....	....	2	2	2	....	....	....	....	....	2	....	....	....	....	....	....
West Wellington	Clifford	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Arthur, Village	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Harriston	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Drayton	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Palmerston	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Maryborough	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Minto	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Peel	5	5	5	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Wentworth	Dundas	5	6	6	1	1	1	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Beverley	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Flamborough	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Flamborough	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Waterdown	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C —*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	1899-1900	1900-1.	Removals. 1898-9.	1899-1900.	1900-1.	Totals. 1898-9.	1899-1900.	1900-1.	Amounts received for provincial licenses transfers, removals and fines in each municipality. 1898 9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
South Wellington	Pilkington	1	..	..	..		..	2	1	1	100 00	110 00	90 00	34 62	39 32	29 24	.....	.....	.....	
	Eramosa	..	..	..	..	..	..	4	4	4	440 00	460 00	440 00	198 66	207 80	196 98	80 00	80 00	80 00	
	Guelph, Township	2	1	..	..	..	..	4	3	2	250 00	300 00	230 00	93 93	117 96	82 86	.....	.....	.....	
	Puslinch	1	1	2	..	..	..	6	6	7	460 00	500 00	490 00	153 27	172 03	165 73	.....	.....	.....	
	Guelph, City	3	..	2	..	..	..	21	18	18	5,165 00	5,777 00	5,176 50	2,371 50	2,401,26	2,137 60	1,400 00	1,400 00	1,287 50	
West Wellington	Clifford	..	..	1	..	..	.	3	3	4	360 00	382 00	370 00	69 17	82 85	79 10	.....	.....	.....	
	Arthur, Village	..	..	..	..	..	..	4	4	4	800 00	800 00	800 00	412 22	418 44	419 91	320 00	320 00	320 00	
	Harriston	..	..	1	..	..	..	4	4	5	1,140 00	1,080 00	1,090 00	626 01	611 26	617 38	480 00	480 00	480 00	
	Drayton	1	1	..	..	..	..	4	4	3	610 00	610 00	600 00	313 01	317 93	314 93	240 00	240 00	240 00	
	Palmerston	1	..	..	..	..	..	5	4	4	850 50	840 00	800 00	342 16	347 67	333 22	200 00	200 00	200 00	
	Maryborough	1	..	2	..	..	..	4	3	5	280 00	270 00	310 00	73 01	73 83	91 59	.....	.....	.....	
	Minto	..	1	1	..	..	..	1	2	2	90 00	110 00	100 00	23 05	32 80	29 15	.....	.....	.....	
	Peel	..	2	3	..	..	..	6	8	8	607 50	655 00	580 00	246 81	271 77	237 39	120 00	120 00	100 00	
North Wentworth	Dundas	2	1	1	..	..	..	10	10	10	1,472 50	1,665 00	1,665 00	568 71	647 47	654 43	320 00	360 00	360 00	
	Beverley	1	..	1	..	..	..	5	4	5	370 00	384 00	370 00	96 40	106 89	103 67	.....	.....	.....	
	West Flamborough	..	1	3	..	..	..	5	6	8	550 00	510 00	530 00	184 96	175 51	186 85	50 00	50 00	50 00	
	East Flamborough	1	1	..	..	..	..	5	5	4	570 00	550 00	540 00	284 11	281 22	279 53	180 00	180 00	180 00	
	Waterdown	..	1	1	..	..	..	2	3	3	320 00	330 00	330 00	126 27	132 63	133 91	80 00	80 00	80 00	

SCHEDULE C.—Comparative statement by municipalities, shewing the number of provincial licenses, etc —*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
South Wentworth	Binbrook	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ancaster	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Saltfleet	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Barton	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Glanford	2	2	2	....	....	....	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....
Windsor	City of Windsor	24	22	21	....	....	..	3	3	3	1	...	....	3	1	....	....	....	....	....	....	....
East York	Scarborough	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Markham, Township	6	5	5	....	....	....	....	..	....	....	....	....	....	1	....	....	....	....	....	....	....
	York, East of Yonge Str.	11	11	11	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Markham, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Richmond Hill	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Toronto	2	2	2	....	....	....	1	....	....	....	....	....	....	....	....	....	1	....	....	....	....

SCHEDULE O—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9. $ c.	1899-1900. $ c.	1900-1. $ c.	Proportion thereof paid to municipalities. 1898-9. $ c.	1899-1900. $ c.	1900-1. $ c.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9. $ c.	1899-1900. $ c.	1900-1. $ c.	Remarks.
South Wentworth	Binbrook	..	..	..	..	..	..	1	..	..	90 00	.....	.....	19 85	.....	.....	.....	.....	.....	
	Ancaster	..	1	..	..	..	..	5	5	4	360 50	420 00	400 00	81 15	98 93	101 14	.....	.....	.....	
	Saltfleet	.	3	.	..	..	..	6	9	6	660 00	570 00	620 00	160 08	128 60	158 93	.....	.....	.....	
	Barton	2	1	..	..	..	..	8	7	6	560 00	550 00	600 00	128 49	122 01	151 71	.....	.....	.....	
	Glanford	..	..	1	..	..	..	2	2	3	180 00	180 00	190 00	39 70	39 57	46 96	.....	.. ....	.....	
Windsor	City of Windsor	4	3	3	..	..	..	35	29	27	8,072 50	7,665 00	7,427 00	3,398 09	2,989 77	2,886 06	1,931 63	1,761 66	1,680 00	
East York	Scarborough	2	1	..	..	..	..	7	6	5	770 00	780 00	750 00	435 65	436 42	400 00	300 00	300 00	300 00	
	Markham, Township	.	..	1	..	..	..	6	6	6	780 00	682 50	580 00	392 60	340 32	208 26	240 00	210 00	100 00	
	York, East of Yonge St.	1	2	3	..	..	..	12	13	14	1,280 00	1,250 00	1,430 00	529 44	509 40	508 69	220 00	220 00	220 00	
	Markham, Village	2	1	2	..	..	..	5	4	5	460 00	505 00	540 00	153 25	169 60	158 41	60 00	60 00	60 00	
	Richmond Hill	1	1	..	..	..	..	3	3	2	430 00	450 00	460 00	235 11	242 01	232 49	180 00	180 00	180 00	
	East Toronto	..	..	..	..	..	..	3	3	2	470 00	337 50	325 00	174 79	123 31	107 57	90 00	67 50	60 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc., *Concluded.*

License District.	Municipality.	Tavern. Ordinary. 1898-9.	Tavern. Ordinary. 1899-1900.	Tavern. Ordinary. 1900-1.	Tavern. Beer and wine. 1898-9.	Tavern. Beer and wine. 1899-1900.	Tavern. Beer and wine. 1900-1.	Shop. 1898-9.	Shop. 1899-1900.	Shop. 1900-1.	Wholesale. 1898-9.	Wholesale. 1899-1900.	Wholesale. 1900-1.	Extended tavern. 1898-9.	Extended tavern. 1899-1900.	Extended tavern. 1900-1.	Extended shop. 1898-9.	Extended shop. 1899-1900.	Extended shop. 1900-1.	Six Months. 1898-9.	Six Months. 1889-1900.	Six Months. 1900-1.
North York	Aurora	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	...	.....
	Holland Landing	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	North Gwillimbury	1	1	1	3	3	2	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
	King	8	8	7	....	....	....	....	....	....	.....	.....	.....	.....	.....	1	....	.....	....	.....	.....	.....
	East Gwillimbury	3	2	2	1	2	1	....	....	....	.....	.....	.....	....	....	.....	.. ..	.....	.....	.....	.....	.....
	Whitchurch	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....
	Newmarket	5	5	5	....	....	....	1	1	1	.....	.....	....	1	.. ..	.. ..	. ...	.....	....	...	.....	.....
	Georgina	2	2	1	1	1	1	....	....	....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
	Stouffville	2	2	2	.....	.....	.....	.. .	....	....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
	Sutton	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	...	. ..	.....	.....	1 B. W.	1B.&W	1B &W
West York.	York, West of Yonge St.	7	7	6	....	....	....	1	....	....	.....	.....	.....	.....	.....	1	....	.....	.....	....	.....	....
	Vaughn	7	7	7	....	....	....	....	....	....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
	Etobicoke	7	7	7	...	...	....	....	....	....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
	Woodbridge, Village	2	2	2	....	....	.. .	....	....	...	....	....	.. ..	....	.....	.....	.....	.....	.....	.....	.....	.....
	Weston, Village	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Toronto Junction	6	6	6	....	....	....	1	1	1	.....	....	1	.....	.....	.. ...	...	.....	....	.....	.....	....
	North Toronto, Town	3	3	3	....	...	....	....	....	....	..	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	... .

SCHEDULE O —*Concluded.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1898-9.	Transfers. 1899-1900.	Transfers. 1900-1.	Removals. 1898-9.	Removals. 1899-1900.	Removals. 1900-1.	Totals. 1898-9.	Totals. 1899-1900.	Totals. 1900-1.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1898-9.	1899-1900.	1900-1.	Proportion thereof paid to municipalities. 1898-9.	1899-1900.	1900-1.	Amounts imposed by municipal by-laws in excess of statutory duties. 1898-9.	1899-1900.	1900-1.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
North York	Aurora	..	..	..	..	..	..	3	3	3	600 00	600 00	525 00	263 07	260 49	183 89	150 00	150 00	75 00
	Holland Landing	..	..	..	..	..	..	1	1	1	120 00	120 00	120 00	28 27	27 63	27 23	.....	.....	.....
	North Gwillimbury	..	..	..	..	..	..	4	4	3	202 50	225 00	180 00	70 67	69 06	54 45	.....	.....	.....
	King	..	..	..	..	..	..	8	8	8	1,040 00	1,040 00	980 00	546 14	540 99	505 52	320 00	320 00	290 00
	East Gwillimbury	..	..	1	..	..	..	4	4	4	322 50	281 25	208 75	106 00	86 32	64 65	.....	.....	.....
	Whitchurch	..	..	2	..	..	..	1	1	3	90 00	90 00	110 00	28 27	27 63	36 80	.....	.....	.....
	Newmarket	1	..	1	..	..	..	8	6	7	1,095 00	1,065 00	1,075 00	387 79	375 20	376 41	147 50	145 00	145 00
	Georgina	..	1	..	..	..	..	3	4	2	237 50	235 00	155 00	80 10	73 63	49 91	.....	.....	.....
	Stouffville	..	..	..	..	..	..	2	2	2	300 00	300 00	300 00	116 53	115 24	114 45	60 00	60 00	60 00
	Sutton	..	..	..	..	..	..	3	4	4	382 50	390 00	390 00	91 88	89 77	88 48	.....	.....	.....
West York.	York, West of Yonge St.	1	1	1	..	..	..	9	8	8	890 00	799 99	729 17	369 73	336 63	310 63	160 00	139 99	121 67
	Vaughan	..	1	..	..	..	..	8	8	7	931 67	920 01	910 00	470 71	467 91	466 75	286 67	280 01	280 00
	Etobicoke	3	2	2	..	..	..	10	9	9	922 00	670 00	710 00	304 75	201 01	222 33	.....	.....	.....
	Woodbridge, Village	..	..	..	..	..	..	2	2	2	320 00	370 00	320 00	131 36	154 29	133 36	80 00	80 00	80 00
	Weston, Village	..	..	..	..	..	..	3	3	3	540 00	540 00	540 00	257 04	258 67	260 03	180 00	180 00	180 00
	Toronto Junction	1	2	3	..	..	..	8	9	11	1,920 00	1,960 00	2,210 00	1,092 53	1,115 30	1,186 83	840 00	840 00	840 00
	North Toronto, Town	..	2	1	..	..	..	3	5	4	480 00	500 00	490 00	132 72	143 62	141 17	30 00	30 00	30 00
	Totals	..	..	..	..	..	..	..	..	..	589,381 56	629,841 59	629,238 15	252,589 90	249,496 99	250,482 13	145,483 66	152,078 08	144,289 12

SCHEDULE D.

COMPARATIVE STATEMENT of the amount of Fines collected and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District, for the license years, 1898 9, 1899-1900, and 1900-1 respectively.

License District.	Fines collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1898-9.	1899-1900.	1900-1.	1898 9.	1899-1900.	1900-1.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Addington	112 00	135 00	50 00	570 15	551 60	557 50
Algoma	.....	335 50	410 00	808 93	749 33	709 60
Brant, North	60 00	.....	.....	554 90	561 75	567 00
Brant, South	.....	125 00	20 00	361 00	379 00	361 00
Brantford	40 00	.....	.....	539 04	548 00	539 00
Brockville and Leeds	220 00	65 00	70 00	699 40	681 70	704 15
Bruce, Centre	240 00	70 00	40 00	651 20	644 75	650 50
Bruce, North	230 00	186 00	211 00	630 90	626 00	708 10
Bruce, South	140 00	100 00	220 00	610 00	626 40	635 70
Cardwell	80 00	120 00	45 00	563 15	551 25	530 25
Carleton	20 00	.....	120 00	520 40	534 50	536 10
Cornwall	223 00	125 00	121 00	455 00	465 00	428 50
Dufferin	20 00	50 00	115 00	590 00	581 40	528 20
Dundas	81 19	130 00	138 55	621 75	626 90	622 18
Durham, East	.....	25 00	170 00	512 65	528 15	537 75
Durham, West	70 00	130 00	50 00	589 00	589 00	473 60
Elgin, East	160 00	40 00	170 00	504 50	479 50	529 60
Elgin, West	60 00	130 00	100 00	558 80	600 88	553 14
Essex, North	80 00	226 00	170 00	513 53	592 93	612 36
Essex, South	60 00	88 00	174 00	637 35	645 20	649 90
Frontenac	20 00	20 00	60 00	534 00	571 50	576 50
Glengarry	.....	120 00	230 00	560 00	634 80	605 50
Grenville	226 00	40 00	150 00	577 00	574 00	574 00
Grey, Centre	100 00	130 00	60 00	532 00	535 00	540 75
Grey, North	500 00	280 00	120 00	560 00	560 00	570 00
Grey, South	60 00	130 00	310 00	594 35	560 00	617 00
Haldimand	20 00	20 00	150 00	596 90	587 75	598 00
Haliburton	.....	.....	.....	274 00	282 00	263 00
Halton	60 00	100 00	112 00	627 00	631 00	622 00
Hamilton	60 00	190 00	80 00	2,000 00	1,900 00	2,000 00
Hastings, East	80 00	120 00	180 00	714 00	766 00	654 00
Hastings, North	114 00	50 00	10 00	638 10	613 35	673 32
Hastings, West	245 00	30 00	302 00	1,024 00	981 00	903 00
Huron, East	129 00	60 00	80 00	586 00	634 00	610 00
Huron, South	186 00	165 00	283 00	598 00	608 00	590 00
Huron, West	140 00	70 00	80 00	639 00	607 50	630 50
Kent, East	305 00	220 00	240 00	640 50	649 35	642 15
Kent, West	238 00	115 00	20 00	144 00	617 91	549 50
Kingston	180 00	170 00	360 00	800 00	808 46	800 00
Lambton, East	90 00	280 00	90 00	514 45	520 65	528 60
Lambton, West	284 00	185 00	290 00	575 00	585 00	636 65
Lanark, North	290 00	145 00	166 00	450 00	488 50	473 00
Lanark, South	300 00	86 00	410 00	462 10	465 05	467 10
Lennox	80 00	99 00	219 00	498 00	498 00	508 75
Lincoln	70 00	40 00	120 00	479 85	455 58	542 66
London	230 00	400 00	174 00	1,000 00	1,000 00	1,000 00
Manitoulin	.....	50 00	.....	569 50	598 00	580 00
Middlesex, East	130 00	80 00	140 00	696 00	764 00	754 00
Middlesex, North	250 10	87 00	.....	577 35	705 70	664 25
Middlesex, West	.....	100 00	60 00	652 50	623 00	648 00

SCHEDULE D.

COMPARATIVE STATEMENT of the amount of Fines collected and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District, for the license years, 1898 9, 1899 1900, 1900 1 respectively.

License District.	Fines collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1898-9.	1899-1900.	1900-1.	1898-9.	1899-1900.	1900-1.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Monck	20 00	50 00	50 00	450 00	486 00	491 00
Muskoka	65 00	64 00	110 00	502 50	519 25	513 25
Nipissing	240 00	316 40	250 00	536 40	530 50	523 20
Norfolk, North	123 40	80 00	70 00	480 25	517 25	524 50
Norfolk, South	70 00	.....	35 00	620 00	520 00	540 00
Northumberland, East	170 00	130 00	100 00	572 00	572 00	576 00
Northumberland, West	108 00	97 00	314 00	474 00	482 00	472 00
Ontario, North	100 00	93 00	93 00	651 60	649 10	671 50
Ontario, South	130 75	10 00	127 00	684 90	662 50	682 25
Ottawa	480 00	490 00	510 00	2,000 00	1,994 08	1,900 00
Oxford, North	108 00	70 00	70 00	632 00	638 00	662 00
Oxford, South	220 00	199 85	210 00	696 50	718 30	682 70
Parry Sound, East	.....	.....	70 00	.....	.....	401 25
Parry Sound, West	.....	.....	220 00	.....	.....	351 00
Parry Sound, East and West	160 00	160 00	.....	731 35	749 25	.....
Peel	100 00	105 00	40 00	654 00	589 40	643 70
Perth, North	.....	80 00	.....	750 00	765 00	772 00
Perth, South	242 00	138 00	92 00	627 50	583 00	710 50
Peterborough, East	20 00	20 00	60 00	493 00	513 00	501 00
Peterborough, West	30 00	100 00	126 00	585 00	573 50	593 00
Port Arthur and Fort William	20 00	340 00	502 00	571 50	588 00	608 00
Prescott	150 00	120 00	100 00	697 50	695 50	717 00
Prince Edward	120 00	100 00	60 00	541 50	539 50	545 50
Rainy River, North	80 00	50 00	220 00	486 00	474 80	466 00
Rainy River, South	100 00	150 00	280 00	339 25	346 00	380 00
Renfrew, North	272 00	460 00	105 00	538 40	537 70	523 50
Renfrew, South	90 00	390 00	445 00	564 70	932 64	757 00
Russell	280 00	100 00	60 00	727 25	722 95	708 25
St. Catharines	.....	.....	40 00	617 84	641 36	586 73
Simcoe, Centre	120 00	.....	135 00	603 50	563 50	634 00
Simcoe, East	50 00	280 00	180 00	584 00	615 10	601 85
Simcoe, West	85 00	110 00	342 00	596 35	545 94	553 24
Stormont	30 00	160 00	.....	490 00	548 00	514 60
Toronto	2,547 00	2,440 00	1,212 65	4,200 00	4,200 00	4,266 56
Victoria, East	86 00	44 00	60 00	386 00	386 00	386 00
Victoria, West	100 00	80 00	40 00	565 00	565 00	565 00
Waterloo, North	30 00	74 00	20 00	654 10	637 00	609 55
Waterloo, South	70 00	200 00	130 00	599 10	579 05	584 40
Welland	146 00	189 00	110 00	864 00	857 40	738 95
Wellington, East	202 00	225 00	150 00	592 46	592 30	538 55
Wellington, South	140 00	427 00	114 00	610 00	608 00	614 00
Wellington, West	100 00	92 00	20 00	774 16	726 50	673 50
Wentworth, North	95 00	44 00	20 00	487 45	551 25	578 40
Wentworth, South	120 00	50 00	180 00	567 00	547 50	528 00
Windsor	75 00	40 00	132 00	754 05	585 00	585 00
York, East	100 00	135 00	375 00	588 50	585 45	709 83
York, North	35 00	20 00	85 00	531 00	522 00	544 00
York, West	282 00	160 00	150 00	676 15	738 50	777 50
Totals	14,195 44	14,339 75	14,705 20	63,453 51	63,881 81	63,762 12

SCHEDULE E.

STATEMENT showing Miscellaneous Expenditure incurred in each License District, including office rent, postage and stationery, printing, advertising, magistrates, constables, witness' counsel and detective fees, for the License years 1898-9, 1899-1900 and 1900-1 respectively.

License district.	Amount 1898-9.	Amount 1899-1900.	Amount 1900-1.
	$ c.	$ c.	$ c.
Addington	55 16	46 70	52 89
Algoma	146 68	163 75	181 91
Brant, North	72 78	60 51	46 00
Brant, South	31 50	116 00	19 00
Brantford, City	154 90	135 15	132 85
Brockville and Leeds	183 90	91 10	72 57
Bruce, Centre	79 85	74 69	66 42
Bruce, North	55 66	53 39	86 04
Bruce, South	58 40	71 10	72 09
Cardwell	57 76	53 42	48 89
Carleton	16 82	34 80	47 13
Cornwall	21 75	21 45	20 50
Dufferin	104 63	35 45	43 75
Dundas	96 38	38 97	51 79
Durham, East	100 85	86 31	161 51
Durham, West	57 63	51 85	24 05
Elgin, East	90 44	45 33	115 58
Elgin, West	110 47	170 21	99 30
Essex, North	134 53	166 53	134 53
Essex, South	122 08	143 95	129 89
Frontenac	33 29	58 26	46 69
Glengarry	31 48	55 51	21 15
Grenville	146 52	130 16	102 23
Grey, Centre	36 59	71 41	25 77
Grey, North	133 59	100 30	109 89
Grey, South	56 93	56 93	70 45
Haldimand	56 37	62 38	115 19
Haliburton	14 00	22 68	18 92
Halton	53 80	89 32	72 74
Hamilton	474 67	575 53	516 47
Hastings, East	76 68	30 35	147 84
Hastings, North	40 68	58 32	33 26
Hastings, West	374 16	217 37	330 97
Huron, East	27 37	50 02	147 26
Huron, South	19 97	19 01	31 13
Huron, West	94 53	59 87	69 25
Kent, East	129 37	75 70	122 80
Kent, West	130 13	124 11	82 38
Kingston, City	92 83	74 75	70 62
Lambton, East	28 20	40 88	32 52
Lambton, West	148 10	102 12	134 28
Lanark, North	53 58	46 95	76 32
Lanark, South	210 92	101 11	222 81
Lennox	71 69	58 53	93 29
Lincoln	49 08	23 70	38 75
London	230 43	321 23	266 89

SCHEDULE E.—*Concluded.*

License district.	Amount 1898-9.	Amount 1899-1900.	Amount 1900-1.
	$ c.	$ c.	$ c.
Manitoulin	37 88	49 41	48 63
Middlesex, East	145 28	91 70	112 75
Middlesex, North	57 28	93 19	70 58
Middlesex, West	61 48	54 10	62 35
Monck	101 57	29 70	39 33
Muskoka	51 77	33 50	30 75
Nipissing	77 45	125 33	34 51
Norfolk, North	82 74	102 12	39 56
Norfolk, South	88 42	17 71	16 72
Northumberland, East	202 83	140 23	112 55
Northumberland, West	171 50	157 05	192 79
Ontario, North	129 69	113 32	124 56
Ontario, South	66 20	134 39	62 34
Ottawa	419 62	511 77	302 90
Oxford, North	146 16	91 23	59 06
Oxford, South	182 52	80 65	107 98
Parry Sound, East	.....	.....	24 73
Parry Sound, West	.....	.....	53 11
Parry Soand, East and West	189 67	161 97	.....
Peel	144 14	148 60	112 30
Perth, North	132 54	94 77	103 86
Perth, South	24 40	67 25	27 05
Peterborough, East	93 15	69 71	80 32
Peterborough, West	102 35	128 04	120 67
Port Arthur and Fort William	112 26	106 93	107 61
Prescott	53 91	56 40	53 62
Prince Edward	62 58	78 70	10 89
Rainy River, North	40 20	206 30	84 90
Rainy River, South	16 50	12 70	64 25
Renfrew, North	91 43	102 64	40 53
Renfrew, South	213 78	486 55	280 62
Russell	98 05	76 18	81 06
St. Catharines, City	26 80	31 50	35 05
Simcoe, Centre	145 11	73 25	142 78
Simcoe, East	76 93	181 06	53 47
Simcoe, West	159 86	63 98	112 59
Stormont	99 38	92 67	76 83
Toronto	1,777 72	1,798 38	1,233 27
Victoria, East	34 57	57 06	31 27
Victoria, West	145 38	134 38	105 00
Waterloo, North	83 00	117 80	73 75
Waterloo, South	41 65	45 26	62 33
Welland	128 84	124 05	74 47
Wellington, East	28 75	32 10	16 75
Wellington, South	107 03	171 45	72 62
Wellington, West	47 70	20 70	32 52
Wentworth, North	201 86	102 18	49 00
Wentworth, South	63 81	48 83	53 90
Windsor	129 20	204 50	232 92
York, East	125 24	134 21	364 43
York, North	117 18	144 07	111 56
York, West	312 61	150 38	113 35
Totals	11,815 00	11,643 11	10,317 30

RECAPITULATION

OF

Receipts and Expenditures

1898-99.

Total Receipts, Schedule "C"		$589,381 56
Paid to Municipalities, Schedule "C"	$252,589 90	
" to Province, Schedule "A"	261,523 15	
" for Inspectors' salaries and Commissioners' expenses Schedule "D"	63,453 51	
" for sundries, Schedule "E"	11,815 00	
		589,381 56

1899-1900.

Total Receipts, Schedule "C"		$629,841 59
Paid to Municipalities, Schedule "C"	$249,496 99	
" to Province, Schedule "A"	304,819 68	
" for Inspectors' salaries and Commissioners' expenses, Schedule "D"	63,881 81	
" for sundries, Schedule "E"	11,643 31	
		629,841 59

1900-1.

Total Receipts, Schedule "C"		$629,238 15
Paid to Municipalities, Schedule "C"	$250,482 13	
" to Province, Schedule "A"	304,676 60	
" for Inspectors' salaries and Commissioners' expenses, Schedule "D"	63,762 12	
" for sundries, Schedule "E"	10,317 30	
		629,238 15

SCHEDULE F.

Comparative statement, shewing the number of prisoners committed to the county gaols for drunkenness, during the years 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900 and 1901.

County or districts.	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901
Algoma	8	4	4	24	19	17	24	21	15	12	1	85	128	64	69	77	55	34	24	28	30	25	29	20	46	93
Brant	97	84	75	63	81	64	80	75	58	28	91	112	147	218	182	112	89	120	125	124	106	115	85	64	88	74
Bruce	1	2	17	8	2	14	4	10	3	....	2	6	22	8	6	7	3	13	8	21	5	3	1	4	4	....
Carleton	387	319	283	272	222	269	265	261	314	205	280	286	297	296	336	204	182	105	111	157	152	164	137	135	224	293
Dufferin	....	....	....	....	....	1	....	....	1	1	3	3	1	4	2	1	2	..	..	....	....	....	1	....	3	....
Elgin	31	41	47	54	53	45	61	92	82	57	30	25	29	23	20	32	12	15	19	22	13	12	9	17	23	9
Essex	87	55	60	59	71	51	91	121	103	47	31	45	46	47	35	57	38	21	29	39	16	23	20	16	27	18
Frontenac	143	137	139	126	102	53	25	46	75	74	58	108	107	139	129	125	87	102	72	89	49	51	50	48	31	47
Grey	15	13	14	35	40	23	23	19	28	36	20	21	29	27	17	13	14	11	6	3	8	6	11	7	8	12
Haldimand	7	2	6	10	15	6	4	7	7	18	15	17	24	25	15	22	7	...	5	6	6	9	10	13	10	19
Halton	21	15	6	1	6	5	4	7	6	9	13	5	19	13	9	9	6	4	8	3	8	3	4	2	4	4
Hastings	20	13	43	34	16	35	67	57	50	45	34	51	67	39	49	32	18	24	25	19	16	12	13	16	12	11
Huron	24	29	22	15	22	18	8	5	4	3	4	....	4	2	5	5	2	3	3	....	...	2	1	2	5	5
Kent	24	20	20	33	24	13	28	23	26	18	14	7	9	61	71	47	26	28	22	17	9	13	13	15	18	18
Lambton	123	84	142	115	120	77	77	75	105	130	72	38	64	99	108	95	27	36	69	116	57	62	49	61	48	45
Lanark	7	6	10	8	7	10	4	9	7	6	4	9	4	2	5	5	3	2	3	6	3	3	7	9	7	12
Leeds and Grenville	84	69	84	71	72	56	67	19	135	80	36	24	31	52	58	44	44	77	86	70	43	48	49	45	41	58
Lennox and Addington	6	4	5	9	11	14	11	18	20	6	3	8	7	4	22	23	12	9	20	8	6	5	13	4	7	4
Lincoln	56	98	68	51	44	55	41	65	39	29	21	21	28	33	24	12	9	21	17	26	23	5	17	10	15	33
Middlesex	155	106	211	193	235	210	242	269	445	277	338	404	408	540	332	213	150	218	219	187	177	139	163	172	137	157
Muskoka and Parry Sound	2	9	8	6	8	3	13	8	16	84	39	8	6	45	28	19	9	14	10	17	11	12	9	12	18	24
Nipissing	.	...	....	1	1	....	2	10	17	6	....	13	32	81	97	96	28	156	85	84	30	44	38	55	212	236
Norfolk	11	35	21	15	26	14	18	18	17	4	6	5	3	17	3	10	5	3	11	17	6	6	16	10	11	6

SCHEDULE F.—*Concluded.*

County or district.	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901
Northumberland and Durham	56	67	38	24	25	20	10	21	26	26	15	6	12	28	38	22	25	11	19	18	16	12	15	20	10	16
Ontario	10	10	12	11	6	2	5	10	1	4	..	...	....	5	2	....	1	2	1	2	...	1	4	5	2	3
Oxford	57	30	46	55	54	47	32	28	51	21	28	50	64	55	51	34	24	38	21	29	57	35	32	31	21	39
Peel	32	45	22	27	14	9	14	4	10	24	10	8	24	28	30	17	10	9	9	11	6	2	3	4	4	4
Perth	54	75	56	35	39	26	20	37	14	17	15	12	9	16	14	4	7	9	15	7	10	15	5	1	9	12
Peterborough	5	11	5	5	27	27	38	71	30	27	13	11	26	20	45	24	22	16	15	13	10	11	11	10	6	13
Prescott and Russell	2	6	....	...	1	1	2	2	..	3	1	.....	....	2	....	5	1	2	1	3	2	2	...	2	2	..
Prince Edward	31	29	22	46	75	60	76	70	46	41	54	20	45	38	33	19	11	11	21	11	22	31	23	30	35	19
Renfrew	2	3	2	5	10	10	24	17	27	11	2	2	....	4	1	...	5	7	4	7	3	5	5	...	1	4
Simcoe	66	91	133	82	107	62	56	87	99	31	35	16	28	46	34	34	19	10	21	9	24	21	11	10	16	12
Stormont, Dundas and Glengarry	7	33	18	17	3	4	7	8	9	3	1	4	7	29	25	14	22	27	10	24	9	11	28	21	19	12
Thunder Bay	78	105	95	81	83	126	88	296	705	153	119	148	148	135	125	120	135	109	96	44	105	138	135	123	81	57
Victoria and Haliburton	22	32	15	10	7	8	14	7	20	13	1	2	4	4	7	1	9	3	9	3	5	8	5	7	8	11
Waterloo	13	10	4	28	11	11	10	14	11	7	4	8	12	20	17	13	4	6	6	7	10	12	10	7	4	4
Welland	69	101	321	188	186	145	50	34	23	33	40	32	12	21	16	7	13	12	11	19	17	16	14	19	20	24
Wellington	41	36	26	23	40	36	51	93	49	32	12	22	21	10	10	4	14	9	23	17	7	9	9	3	13	4
Wentworth	259	396	382	382	447	339	396	376	295	368	385	373	429	401	418	251	142	148	55	36	60	56	60	66	96	108
York	1755	1807	1293	1359	1463	1342	1445	1485	1661	1707	1705	2166	2098	2096	2085	1783	1444	1207	960	918	790	569	592	796	1031	1022
Total	3868	4032	3785	3581	3795	3328	3497	4897	4650	3696	3555	4180	4451	4797	4573	3614	2736	2652	2274	2237	1907	1716	1707	1892	2377	2522

SCHEDULE G.

Names and Post Office Addresses of the Inspectors of Licenses of the several License Districts throughout the Province.

License district.	Inspector.	P. O. Address.
Addington	James M. Smith	Tamworth.
Algoma	James Bassingthwaighte	Sault Ste. Marie.
Brant, North	M. Ryan	Paris
Brant, South	Isaac B. Merritt	Scotland.
Brantford, City	John Brown	Brantford.
Brockville and Leeds	R. R. Phillips	Caintown.
Bruce, Centre	Alex. Campbell	Kincardine.
Bruce, North	Alexander McCannel	Port Elgin.
Bruce, South	James Bryan	Lucknow.
Cardwell	G. N. Clark	Beeton.
Carleton	John O'Callaghan	Kars.
Cornwall	William Pollock	Cornwall.
Dufferin	D. E. Brown	Orangeville.
Dundas	A. D. Hunter	Moorewood.
Durham, East	E. A. Powers	Port Hope.
Durham, West	Robert Knox	Orono.
Elgin, East	G. E. Harp	Aylmer.
Elgin, West	Thomas Coleman	St. Thomas.
Essex, North	Gaspard Pacaud	Windsor.
Essex, South	Wm. A. McIntosh	Comber.
Fort William	John Hadden	Port Arthur.
Frontenac	John J. O'Reilly	Holleford.
Glengarry	W. J. McNaughton	Lancaster.
Grenville	Charles Chapman	Prescott.
Grey, Centre	James Campbell	Thornbury.
Grey, North	C. C. Pearce	Owen Sound.
Grey, South	Thomas A. Harris	Durham.
Haldimand	Hiram Gee	Fisherville.
Haliburton	William Prust	Haliburton.
Halton	T. A. Reynolds	Oakville.
Hamilton	Frederick Walter Thomas Dixon, Assistant	Hamilton.
Hastings, East	Michael Lally	Bellville.

SCHEDULE G.—*Continued.*

License district.	Inspector.	P. O. Address.
Hastings, north	G. W. Faulkner	Stirling.
Hastings, west	James St. Charles	Belleville.
Huron, East	John R. Miller	Jamestown.
Huron, South	Wm. Ballantyne	Seaforth.
Huron, West	Wm. J. Paisley	Clinton.
Kent, East	Thomas Boon	Bothwell.
Kent, West	Thomas C. McNabb, pro. officer	Chatham.
Kingston	William Glidden	Kingston.
Lambton, East	H. G. Taylor	Wyoming.
Lambton, West	Reuben C. Palmer	Sarnia.
Lanark, North	J. D. Robertson	Almonte.
Lanark, South	John McCann	Perth.
Lennox	W. A. Rose	Napanee.
Lincoln	R. Fowlie	St. Catharines.
London	Robert Henderson	London.
Manitoulin	J. B. White	Manitowaning.
Middlesex, East	A. Bailey	Thorndale.
Middlesex, North	Alex. Smith	Lieury.
Middlesex, West	James Cox	Strathroy.
Monck	L. Massecar	Dunnville.
Muskoka	Elijah F. Stephenson	Bracebridge.
Nipissing	Napoleon Fink	Mattawa.
Norfolk, North	W. F. Nickerson	Simcoe.
Norfolk, South	James E. Decou	Port Dover.
Northumberland, East	Patrick Gallagher	Warkworth.
Northumberland, West	James Bulger	Cobourg.
Ontario, North	E. J. Breen	Uxbridge.
Ontario, South	John Ferguson	Whitby.
Ottawa	Thomas Smith F. Hannum, Assistant Inspector	Ottawa.
Oxford, North	William G. McKay	Woodstock.
Oxford, South	Gordon H. Cook	Ingersoll.
Parry Sound, East	W. H. Silvester	Burk's Falls.
Parry Sound, West	William Ireland	Parry Sound.

SCHEDULE G.—*Concluded.*

License district.	Inspector.	P. O. Address
Peel	Joseph Foster	Brampton.
Perth, North	Wm. Climie	Listowel.
Perth, South	John S. Coppin	Mitchell.
Peterborough, East	John James Crowe	Warsaw.
Peterborough, West	George Cochrane	Peterborough.
Port Arthur	John Hadden	Port Arthur.
Prescott	L. P. Labrose	St. Eugene.
Prince Edward	D. L. Bongard	Picton.
Rainy River, East	M. C. Cassidy	Dryden.
Rainy River, West	N. Schnarr	Rat Portage.
Rainy River, South	George Webster	Fort Francis
Renfrew, North	Alfred J. Fortier	Pembroke.
Renfrew, South	John Connolly	McDougall.
Russell	Robt. Dow	Metcalfe.
St. Catharines	R. Fowlie	St. Catharines.
Simcoe, Centre	O. H. Lyon	Barrie.
Simcoe, East	Angus McKay	Orillia.
Simcoe, West	Hugh Wright	Alliston.
Stormont	Donald P. McKinnon	South Finch.
Toronto	Thomas A. Hastings, Chief Frederick G. Inwood. James J. McConvey	Toronto.
Victoria, East	John Short	Lindsay.
Victoria, West	John Short	Lindsay.
Waterloo, North	Benjamin Devitt	Waterloo.
Waterloo, South	R. H. Knowles	Hespeler.
Welland	F. D. Noble	Port Colborne.
Wellington, East	John Macdonald	Elora.
Wellington, South	W. S. Cowan	Guelph.
Wellington, West	Robert Scott	Fulton's Mills.
Wentworth, North	Charles M. Jarvis	Dundas.
Wentworth, South	Thomas Macklem	Hamilton.
Windsor	Gaspaed Pacaud	Windsor.
York, East	James Echardt	Unionville.
York, North	A. J. Hughes	Sharon.
York, West	J. M. Pearen	Weston.

SCHEDULE "H"—Showing Statutory Duties Payable for tavern, shop and wholesale licenses in the Province of Ontario.

WHOLESALE LICENSES.

For each wholesale license—	
Elsewhere than in cities	$250 00
In cities having a population of 150,000 and upwards	450 00
In cities having a population of 40,000 and less than 150,000	400 00
In cities having a population of less than 40,000	350 00

TAVERN AND SHOP LICENSES.

For each tavern or shop license—	
In cities having a population of 150,000 and upwards	350 00
In cities having a population of 40,000 and less than 150,000	325 00
In cities having a population of over 20,000 and less than 40,000	280 00
In cities having a population of 20,000 and less	230 00
In towns	150 00
Incorporated villages	120 00
Townships	90 00

SALOON LICENSES.

For each tavern license in cities granted to premises exempted from the necessity of having all the tavern accommodation provided by law	450 00
For each tavern license in towns granted to premises exempted from the necessity of having all the tavern accommodation provided by law	270 00

BEER AND WINE LICENSES.

For each beer and wine license a fee of one-half that imposed for an ordinary tavern license.

In cities where an increase is by this Act made in the fee or duty payable for tavern and shop licenses no further increase in such fees or duties shall be made under section 42 or subsection 3 of section 44 of *The Liquor License Act* by the Council of any such city.

NOTE.—In addition to the above amounts the municipal councils (except in cities) are empowered to impose additional duties as provided by section 42 of the Liquor License Act.

ANNUAL REPORT

OF THE

PROVINCIAL MUNICIPAL AUDITOR

FOR THE YEAR

1901.

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO.

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1902.

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TORONTO.

REPORT

OF THE

PROVINCIAL MUNICIPAL AUDITOR

FOR 1901.

Parliament Buildings.

Toronto, 4th January, 1902.

To the Honourable Colonel J. M. Gibson, K.C., Attorney-General for Ontario:

Sir,—The improvement in Municipal Accounts throughout the Province, to which I called your attention in my report for last year, still continues, and I have the honour to state that I have no losses of importance in the form of deficits of Municipal Treasurers to report for 1901.

I have occasionally found in the course of my inspections throughout the Province a Treasurer who does not use the form of accounts recommended by the Government, but such cases are rare, and getting more so every year. As a rule, the Municipal Treasurers throughout the Province use and appreciate the new forms of account, and justly so, as they tend to accuracy, and since their introduction municipal bookkeeping has assumed a different character altogether, from what it possessed under the old methods.

My attention has been called to the fact that sufficient importance is not attached by the local Auditors to the securities given for the responsibilities of County, Township and other Municipal Treasurers. There is reason to believe in many cases these securities are worthless, either being improperly drawn, outlawed, or expired by effluxion of time. This is a most important matter, and should not be overlooked by Municipalities.

It would be well for the Municipalities if they would make more frequent use of this Department than they do by asking more frequently for audits. It is a mistaken, but popular, idea that a Government Audit is very expensive. In some cases it certainly is, in the cases of cities with water works, electric light, frontage taxes, etc., and a long term of years to go over, but in the case of the average township audit, the expense need not exceed $150, or thereabouts. In the case of Towns, no doubt the expense would be doubled, or even trebled, but my experience is that an audit of any municipality is a good thing, and if it does not remunerate the municipality in one way it does in another.

It does not follow that an audit should reflect upon the integrity of any official of the municipality. I know of many officials who would court such an inquiry

The following audits have been conducted by this Department for 1901:—

January.

Village of Campbellford, County of Northumberland.

In response to a petition from the requisite number of ratepayers, and after the usual preliminary examination by myself, Mr. T. G. Williamson, accountant of Toronto, was appointed to make an audit of the books and accounts of the municipality, which he did, to the satisfaction of the Council and ratepayers. No deficit was disclosed, but the audit was of great service in putting the books and accounts in good order, and making the municipality thoroughly understand the position of their financial affairs.

Cost of audit, $234.45.

APRIL.

Township of Orford, County of Kent.

A petition for an audit was presented in this case, and after a personal visit and inspection by myself, Mr. John McEachern, Accountant, of Elmvale, was appointed auditor. A thorough audit was made, and no deficit on the part of the Treasurer shown to exist. The books of the Municipality, however, were all the better for being thoroughly gone over, and satisfaction was expressed by the community with the work done.

The audit cost $75.00.

APRIL.

Township of Nel on, County of Halton.

Mr. John McEachern was also appointed to conduct this audit, after the usual preliminary examination had taken place. The audit disclosed great confusion in the accounts, and the position was further complicated by the unsatisfactory way in which the School Monies Investment Account had been handled. The Treasurer, who is a very old servant of the Municipality, promptly made good the amount ascertained to be due by him, and resigned his position, which he had wished to do for some time. The audit gave general satisfaction to the community interested in it.

Cost of Audit, $123.75.

APRIL.

School Section No. 1. Sandwich West, Co. of Essex.

Mr. F. H. Macpherson was appointed auditor in this matter, after the usual inspection by myself, and his audit disclosed a deficiency in the Treasurer's accounts, which however, was promptly settled and a new Treasurer appointed.

Cost of this Audit was $42.50.

MAY.

Township of Vespra, County of Simcoe.

Mr. Thomas Beecroft, of Barrie, Accountant, was appointed to conduct this audit at the special request of the Township Council, and made a very effective and satistory audit, showing that the Treasurer. Mr. George Sneath, after a stewardship of 50 years, has his accounts in perfect order. Mr. Sneath's salary as Clerk and Treasurer has averaged for that time not quite $300 per annum.

The cost of this audit was $150.

JULY.

City of Belleville.

The Mayor and Council of this city having petitioned for an audit of the Collector's acounts, Mr. John McEachern was appointed to make a thorough investigation of the same, and showed a very large sum, some $17,000, due by that officer for shortage on two years' taxes, which had not been paid into the City Treasury. I am given to understand by the local officials that the adjustment made by Mr. McEachern was satisfactory, and that no loss will fall on the City, the Collector's sureties being considered ample to meet his obligations.

The cost of this audit was $138.05.

JULY.

Town of Trenton, County of Hastings.

An arbitration and investigation of accounts as between the late Mayor, Mr. M. B. Morrison, M.P.P., and the Town of Trenton having been agreed upon, Mr. John Mc-

Eachern of Elmvale, Accountant, was appointed auditor, with the Provincial Municipal Auditor as referee, and after a searching inquiry, in which several witnesses were examined under oath, the claim of the Town against Mr. Morrison was found to be $157.51, after deducting counter-claims.

Cost of this inquiry was $88.60.

OCTOBER.

School Section No 11. Township of Etobicoke, County of York.

This audit was conducted by Mr. T. G. Williamson of Toronto, and arose from certain errors in the accounts of the late Treasurer of the Township, Mr. A. McPherson.

The Auditor's findings are as follows:—

1. The amount of $806.99 paid by the Township to the ex-Treasurer under a misapprehension, is due to be refunded.

2. The same amount, less an over-payment of $25, is due to be paid by the Township to School Section 11.

3. The amount of $50, for interest on School Fund, is due to be paid by the ex-Treasurer of School Section No. 11 to the present Treasurer.

A subsequent examination made by request of School Section No. 11 proved that the $25 above mentioned should go to the ex-Treasurer as having been paid by him and not charged.

The ex-Treasurer has since paid the above amount, $806.99, found to be due by him to the present Treasurer..

Taking these circumstances into consideration, I recommended the Reeve and Council of the Township of Etobicoke to have all their School Sections accounts audited, believing good would result to the ratepayers, as proved to be the case in the instance of No. 11 School Section above mentioned.

Cost of audit, $17.25.

DECEMBER.

School Section No. 8, Anderdon, and No. 20, Colchester North, County of Essex.

This audit, after the usual investigation by myself, was conducted by F. H. Macpherson, who, in closing his investigation, reports as follows: "As a result of my examination and inspection I beg to recommend:—

1. That the Trustees obtain a book of warrants as per sample herewith, and that the Treasurer be ordered by resolution to make no payments of School monies except upon these warrants, signed by the chairman of the Board.

2. That the Trustees shall insist upon the contributing Townships paying over to the Treasurer, as provided in Section 67 of the School Act, the sums levied for and due the section by the 15th December in each year.

3. That the Treasurer be required forthwith to furnish a bond in a suitable amount.

4. That the Trustees obtain the form of Cash Book recommended by the Provincial Municipal Auditor.

Cost of this audit was $55.

DECEMBER.

Township of Trafalgar, County of Halton.

There has been for some time a feeling amongst some of the ratepayers in this Township that there should be a Government audit, which finally culminated in a petition signed by the requisite number of ratepayers, and after a preliminary examination Mr. John McEachern was appointed Auditor, and made a thorough inspection of the books and accounts of the Municipality. I think it better to quote from the Auditor's report:— "The appointment of John McDougall, Esq., as Treasurer was made under by-law 522 dated 23rd November, 1896. The said by-law enacts as follows:

1. That three accounts be opened in the Milton Branch of the Bank of Hamilton, the said accounts to be kept separate and distinct, and to be called

Consolidated School Fund Account.
N. and N.-W. Railway Bonus Special Account.
Township General Account.

2. To draw no monies out of the said accounts except by cheque, and all such cheques to be signed by the Treasurer and countersigned by the Reeve.

3. The Treasurer to furnish bonds to the amount of $16,000. I find the provisions of the said by-law have been faithfully carried out. The books and accounts of the Treasurer are well kept and correct in every particular. I have gone carefully into the investments made on account of the two special funds, and find mortgages, title papers, insurance policies, etc., in good order.

By-law 546 enacts as follows:—

That all applications for loans on real estate shall be submitted to the Council, and no loan shall be made unless the same shall have been first approved by resolution of said Council.

I find the provisions of this by-law are carried out.

I investigated a number of charges made against the Reeve and members of Council.

A number of these charges should not have been made, as the by-laws, minutes and accounts of the Municipality clearly show that the matters referred to are conducted in a very creditable and business-like manner.

With regard to the most important of these charges, I have before me sworn testimony to show there are no grounds for the charges being made."

The cost of this audit was $115.37.

There are two audits going on at the present time. One is in connection with the financial affairs of the Township of Sandwich East. The other is an examination into the accounts connected with Tilbury Big Creek Drain, County of Essex.

Both these investigations are being conducted by Mr. F. H. Macpherson, C.A., of Windsor.

I beg to report having inspected the books of the following Municipal Offices during the year 1901:—

JANUARY.

Township of Murray.
Village of Campbellford.
Township of Smith.
Township of Orford.
Town of Ridgetown.
Village of Thamesville.

FEBRUARY.

Village of Markham.
Town of Dundas.
Village of Beamsville.
School Accounts, Beamsville.
County of Wentworth.
Township of Nelson.
Village of Burlington.

MARCH.

Township of Windham.
Town of North Toronto.
Village of East Toronto.
Town of Etobicoke.
Town of West Flamboro.

APRIL.

Township of London.
County of Middlesex.
County of Essex.
School Section No. 1, Sandwich West.
Town of Sandwich.
Town of West Toronto Junction.
Town of Newmarket.
Town of Oakville.

MAY.

County of Hastings.
City of Belleville.
Township of Sydney.
Township of Tyendinaga.
Township of Rawdon.
Township of Thurlow.
Village of Stirling.
Township of Huntingdon.
Township of Hungerford.
Town of Trenton.
Township of Portland.
Township of Storrington.
Township of Kingston.
Township of Pittsburgh.
Village of Garden Island.
County of Frontenac.
Village of Portsmouth.
Township of Wolfe Island.
Township of Oso.
Township of Loughborough.
Township of Bedford.
Township of York.

JUNE

County of Lincoln.
City of St. Catharines.
Township of Louth.
Township of Caistor.
Township of Clinton.
Township of South Grimsby.
Village of Merritton.
Village of Port Dalhousie.
Village of Grimsby.
Town of Thorold.
Township of Crowland.
Township of Bertie.
Township of Wainfleet.
Township of Humberstone.
Township of Pelham.
Township of Thorold.
Village of Port Colborne.
Town of Welland.
County of Welland.
Town of Niagara Falls.
Village of Niagara South.
Township of Stamford.
Township of Willoughby.
Town of Niagara-on-the-lake.
Town of Dunnville.
Township of Dunn.
Township of Moulton.
Township of Rainham.
Township of Canboro.
County of Haldimand.
Township of Seneca.
Township of Walpole.
Township of North Cayuga.
Township of South Cayuga.
Village of Cayuga.

JULY.

Village of Morrisburg.
Village of Chesterville.
Township of Winchester.
Township of Matilda.
Township of Mountain.
Township of Williamsburg.
Village of Iroquois.
Town of Cornwall.
County of Stormont, Dundas and Glengarry.
Township of Kenyon.
Township of Lochiel.
Township of Finch.
Township of Osnabruck.
Township of Cornwall.

SEPTEMBER.

County of Halton.
Town of Milton.
Township of Trafalgar.
Town of Sarnia.
County of Lambton.
City of Windsor.
Township of Sandwich East.

SEPTEMBER.—*Continued.*

City of Chatham.
County of Kent.
City of Guelph.
County of Wellington.
Township of Guelph.
Township of Eramosa.
Township of Erin.
Township of Puslinch.
Township of Maryborough.
Township of Nichol.
Township of Pilkington.
Township of West Garafraxa.
Village of Fergus.
Village of Elora.
Village of Drayton.
Township of Minto.
Township of Arthur.
Township of West Luther.
Village of Arthur.
Town of Mount Forest.

OCTOBER.

Village of Glencoe.
Village of Newbury.
Township of Mosa.
Township of Ekfrid.
Town of Strathroy.
Township of Delaware.
Township of Caradoc.
Township of Adelaide.
Township of Lobo.
Township of W. Dorchester.
Township of West Nissouri.
Township of Westminster.

NOVEMBER.

County of Huron.
Town of Goderich.
Township of Goderich.
Township of West Wawanosh.
Township of Ashfield.
Township of Turnberry.
Township of Stephen.
Township of Hay.
Township of Stanley.
Village of Blyth.
Township of Colborne.
Township of Hullett.
Township of McKillop.
Township of Morris.
Township of Grey.

DECEMBER.

County of Grey.
Town of Owen Sound.
Township of Derby.
Township of Sarawak.
Township of Sydenham.
Township of Keppel.
Township of Holland.
Township of Sullivan.
Village of Markdale.
In all 160 Municipal Offices.

Having been asked how I conduct these personal examinations of Treasurers' books, for the sake of illustration, I give some of the particulars of the last visit of inspection I made this year, viz., the County of Grey, comprising one specimen of County, Township, Town and Village statement:—

COUNTY OF GREY.

S. J. Parker, Treasurer.

1900.

Total receipts for year, including Bank Account		$102,626 86
Payments		70,093 94
Balance in Banks as per bank books		$ 32,532 92

1901.

Receipts to 1st December, including Bank Account		$ 70,384 26
Payments		50,464 26
		$ 19,920 00
In Molsons Bank, Owen Sound	$10,146 59	
In Merchants' Bank, Owen Sound	9,773 41	
		$19,920 00

Total assessment of County		$20,191,000 00
Tax rate 1 6-10 mills on $, producing	$32,305 60	
Debentures	$20,000 00	
Sinking fund for $20.000 00	5,000 00	

Treasurer in office 28 years.

Treasurer's salary, $1,400.00.

Treasurer's sureties, 4 private sureties, including self, amounting to $100,000.00

Auditors, C. A. Fleming and R. H. Fortune.

Books well kept, and Treasurer an efficient officer in every respect. Auditors also good, and should receive more pay.

County Buildings insured on three years' term.

The Non-Resident Land Fund is a prominent feature in this County, the Treasurer keeping no less than 22 land tax ledgers.

9th December, 1901. J. B. L.

TOWN OF OWEN SOUND.

A. J. Spencer, Treasurer.

1900.

General Account.

Total receipts for year		$142,694 49
Total payments		124,253 27
		$ 18,441 22
On hand, $31.45; in Molsons Bank	$18,409 77	
		18,441 22

Water works receipts, 1900	20,106 76	
Water works payments	18,705 11	1,401 65
On hand, $64.91; in Molsons Bank, $1,336.74		1,401 65

1901.

General Account.

Receipts to 1st December	$145,482 51	
Payments to 1st December	137,358 33	
		$ 8,124 18
On hand, $50.78; in Molsons Bank, $8,073.40		8,124 18

Waterworks Account.

Balance on hand 1st December	$ 17,324 94	
On hand, $192.84; in Molsons Bank, $17,132.10	17,324 94	

Assessment of Town $2,873,608 00
Collector's Roll, 1900, all paid but $128.69.
Collector's Roll, 1901, not yet returned.
Tax rate, 25 1-2 mills on the $.
Debenture debt, $600,000.00.
Sinking Fund, $82,305.67.
Treasurer's salary, $900.00.
Treasurer in Office, 30 years.
Treasurer's sureties, private, $6,000.00. All cheques of considerable amount have to be countersigned by Mayor.
Town property well insured.
Schools, under Board of Education.
The Treasurer is a hard-working and deserving official, and should be better paid. He keeps the water works accounts as well as the general books of the Town.
The Auditors are C. A. Fleming and D. F. Ritchie, and should receive at least one-third more than the present remuneration, $60.00.
The Audit is exceptionally well done.
10th December, 1901. J. B. L.

Township of Keppel.

William Cruickshank, Treasurer.

1900.

Total receipts for year	$13,511 13	
Total payments for year	12,927 36	
		$583 77
In Union Bank, Wiarton	$317 01	
In Bank of Hamilton, Owen Sound	193 95	
Cash on hand	72 81	
		$583 77

1901.

Receipts to 1st December, 1901	$10,146 09	
Payments to 1st December, 1901	8,193 59	
Balance		$ 1,952 50
In Union Bank, Wiarton	$975 09	
In Bank of Hamilton, Owen Sound	883 63	
Cash on hand	93 78	
		$ 1,952 50

Total assessment of Township $693,270 00
Collector's Roll for 1900, $11,355.76; all paid but $248.11.
Tax rate 7 mills, inclusive of special schools rate, about 15 mills.
Outstanding debentures, $7,074.00.
Sinking fund for debentures, $1,084.84.
Treasurer's surieties, 8 private sureties (farmers), aggregating $30,000.
Treasurer's salary, $150.00 per annum.
Treasurer in office, 9 years.
No Township Hall.
Treasurer is a worthy man, but I would like to see his books better kept. However, he has promised reformation in this respect.
12th December, 1901. J. B. L.

Village of Markdale.

William Lucas, Treasurer.

1900.

Total receipts for year $13,380 45
Total payments for year 13,204 64

Balance on hand ....$ 175 81

1901.

Receipts to 1st December, 1901 ....$14,566 65
Payments to 1st December, 1901 .... 12,450 87

Balance, deposited in Lucas & Co.'s Bank, Markdale..$ 2,115 78
Assessment of Village $188,325 00
Collector's Roll for 1900, $3,012.54; all paid but $13.51.
Tax rate 15 mills, also 3 mills statute labour tax additional.
Debentures, $10,923.77.
Schools, under Public School Board.
Treasurer's sureties, private parties, $2,000; self, $2,000.
Treasurer's salary, $35.00 per annum; in office 4 years.
Books well kept.
Recommended Treasurer to procure Debenture Register.
12th December, 1901. J. B. L.

I would strongly urge upon School Sections and Public and High School Boards the propriety, or, rather, the necessity of using the Cash Books recommended by the Government for these bodies. The use of these cash books has not yet been made compulsory, as in the case of the Municipal cash books. Wherever they have been used they have proved a boon to the community. The price places them within the reach of all.

School Section Cash Book $1.00
Public School ....
High School .... } $2.50
Collegiate Institute ....

They are procurable from Brown Brothers, Toronto.

Having received a great many requests during the year for "Directions to Municipal Auditors," I beg to submit for your approval the following, which I have been using for some time in this Department, when asked for. If it meets your views I would suggest the printing of a few hundred in pamphlet form, so as to be ready when wanted.

All of which is respectfully submitted by. Sir,

Your obedient servant,
J. B. LAING,
Provincial Municipal Auditor.

A MUNICIPAL AUDIT AND HOW IT SHOULD BE CONDUCTED.

Provincial Municipal Auditor's Office, Parliament Buildings,

Toronto, January, 1902.

Several correspondents having asked me to define an audit for the average Municipality, I have thought it advisable to give the following brief statement of my ideas on the subject

Balance Brought Forward.

In the first place the auditors for the year should have seen that the balance brought forward for the first of the year, whether in bank or on hand, is an actual balance, in other words, they should have verified both the bank balance with the bank book and the cash balance with the cash, taking nothing for granted.

Receipts.

The most important item of receipts is of course derived from the Municipal rates, or the tax collector's Roll. The auditors are expected to see that the amount paid for the year they are auditing and the amount outstanding equal the amount called for by the Assessment Roll for that year, and to prevent mistakes, it is also desirable to check the previous year in the same way. It is also within the auditor's province to see that the Assessment Roll and the Collector's Roll have been properly checked, if they have not themselves performed that duty. Each payment made by the Collector to the Treasurer shoulde be receipted for by the latter officer in his receipt book, and also numbered. The auditors check the amount and also the number, and stamp each voucher stub with the stamp which it is expected they will procure for that purpose. The stamp can bear the words "audited." It is used with indellible ink and a pad, and costs about $1.

As the Treasurer should grant receipts for all monies paid him, he will produce the voucher stubs to the auditors, who will see that they are properly entered and numbered in the cash book.

The above applies to all receipts for monies paid to the Treasurer, such as:—
Resident Taxes,
Non-Resident Taxes,
Arrears of Taxes,
Waterworks,
Electric light.
Frontage Taxes,
School monies.
Debentures,
Loans,
Licenses,
Fines,
and all other sources of receipts or revenue.

Disbursements.

The same rule of entering applies to the above. The Treasurer will probably have two or three receipt books. The Auditors will see that the payments are all numbered and properly entered, marking with stamp as in case of receipts, but not necessarily on the stub, the receipt can be marked. All cheques should be similarly stamped, also retired debentures and coupons. It is obvious that the auditors should use their judgment in passing accounts. Any uncommon payment should be questioned at once.

Collateral Evidence.

If any source of revenue has ceased to exist, the Auditors should make a note to that effect. For instance, if the Municipality held some debentures from which in the past they had derived revenue, and these debentures had reached the stage, when they had all been paid, they should mak a memorandum to that effect in their report. This applies to any other source of revenue which has disappeared from the annual statement.

Recapitulation.

It follows, therefore, that if the Auditors start with a correct balance at the first of the year, if they check properly all the sources of revenue that have been paid into the Treasurer's cash book, and check also all the disbursements made by the Treasurer, that the balance they find must be a true one. The printed statement of receipts and expenditure should be as simple as possible, so that no ratepayer should have difficulty in understanding it, and the same may be said of the statement of assets and liabilities.

General Remarks.

It is the duty of the auditors to see that the Treasurer's securities are all in good order and to report the same to the Council. This is one of the most important of the Auditor's duties.

The auditors should also see that any insurable property belonging to the municipality should be covered by insurance in some responsible Fire Insurance Company. If the Council declines to follow this recommendation the auditors have no further responsibility in the matter.

The bank account, if practicable, should be kept in a Chartered Bank, and once a year at least the auditors should check the balance with the manager or accountant of the bank.

It is very important that the auditors should make themselves familiar with the by-laws of the municipality, and it is incumbent on them to make a special report of any payment made contrary to law.

The auditors should also see that the Treasurer keeps the corporation funds separate from his own, and when possible to make his payments by cheque.

The auditor's printed report certified by them in writing as to the correctness, and Treasurer's abstract should be in the hands of the Secretary of the Bureau of Industries, Toronto, not later than the beginning of the last week in April of each year. Nothing is gained by deferring the matter until the last day.

THE FOLLOWING RECOMMENDATIONS MADE BY MESSRS. F. H. MACPHERSON AND K. W. MCKAY, IN THEIR RECENT AUDIT OF THE ACCOUNTS OF THE CITY OF ST. THOMAS WILL BE FOUND OF GENERAL INTEREST TO MUNICIPAL OFFICERS. IT WILL BE NOTICED THAT ONLY SUCH AS POSSESS GENERAL INTEREST ARE GIVEN.

Recommendations.

As a result of the inspection, examination and audit of the books, accounts and vouchers of the municipal corporation of the City of St. Thomas, we make the following recommendations :

1. That a plan in book form of all property within the city limits showing surveys, subdivisions, streets, lot numbers, measurements, etc., be procured for use of the assessor and city engineer.

2. That the list referred to in section 125 of the Registry Act be procured annually for the use of the assessor.

3. That the clerk prepare a separate school supporters' index book as required by the Separate Schools Act.

4. That all records of courts of revision of the assessment roll and of appeals against local improvement assessments be kept in a book provided for that purpose, and that decisions given in all appeals to the Judge be noted therein.

6. That a record of all arrears of taxes be kept as required by the Assessment Act, and that an account shall be opened in the ledger for arrears of taxes to include taxes returned by collector and percentage added yearly.

7. That the treasurer be required to keep on file the following returns or copies thereof :

(a) Collectors' account of taxes remaining due on the roll.

(b) List of lands liable to be sold.

(c) List of occupied lands.

(d) Return of taxes on occupied lands.

8. That the clerk be required to keep on file the following returns or copies thereof :

(a) List of lands liable to be sold.

(b) Assessor's occupied return.

(c) Return of taxes on occupied lands.

9. That the provisions of the Assessment Act in reference to sales of lands for arrears of taxes be observed.

10. That the attention of the board of police commissioners be directed to the necessity of requiring the chief of police to keep a book in which to enter all property coming into his possession from any source, and that a suitable place be provided in which to keep the same under lock and key.

11. That the city clerk be custodian of all insurance policies.

13. That a preliminary by-law be passed as provided in section 664 of the Municipal Act in reference to each local improvement work hereafter undertaken. That the by-law make provision for obtaining temporary advances from the bank, and that an agreement be made with the bank under section 672 of the said Act; a separate account to be opened for each work.

14. That all reports of committees adopted by the council be copied in a book to be kept for that purpose or bound in a suitable form for reference.

15. That the clerk be required to prepare an index of all by-laws, showing briefly the object of each by-law and whether obsolete, repealed or amended (and if so how). That all by-laws at present in force and hereafter passed be copied in a book to be kept for that purpose.

19. That all moneys received on corporation account shall be promptly deposited in a bank, and that withdrawals be made upon the signature of mayor and treasurer, this to apply as well to all special or sinking funds.

21. That earnings of interest on all sinking funds shall be carried to the credit of their respective accounts through the cash book, and deposits to credit of sinking funds shall be treated in like manner.

22. That a bill book containing a proper record of all loans should be kept.

23. That the annual estimates as finally passed upon by the council should be incorporated in and become a part of the by-law striking the rate.

27. That the treasurer furnish the mayor with a monthly abstract statement of receipts and expenditures, said statements to show cash in office, cash in bank, and cheques outstanding. That the Mayor present the monthly statement at first session of council after they are received, for the information of the members.

30. That guarantee bonds be required in future from the treasurer and collector.

St. Thomas, 10th October, 1900.

EXTRACT FROM J. MCEACHERN'S REPORT "RE FINANCIAL AFFAIRS TOWNSHIP OF NELSON," 1ST MAY, 1901 I give the Auditor's directions in extenso, although some of the paragraphs are already given by me on pages 1 and 3, but the repetition will do no harm.

J.B.L.

"The following important duties should be performed by the Auditors, and the Council should see that they are carried out :

1. Compare Assessment Roll with Collectors' Roll to see that the assessed values on which the rates are levied are correctly entered.

2. Compare School Section entries with School Section map and check valuations on which school rates have been levied.

3. Check all entries and additions on the roll.

4. Verify the correctness of all rates and taxes levied by by-laws, proceedings of Council, Engineers' drainage, wards and certificates, statute labor lists, fence viewers awards, County Treasurers' accounts, School Trustees' requisitions, or other authority.

5. The Collector's account with the Treasurer should be examined, and also settlement of roll, which should be verified under oath and in accordance with sections 147 and 148 of the Assessment Act.

6. Every stub of the Treasurers' receipt book, and every document or roll audited should be properly stamped as required by the act of 1898.

7. The Treasurers' vouchers should be carefully examined to see that each payment was authorized by proper authority, and that a proper receipt is attached.

8. The Auditors' report should refer to the condition of the Treasurers' security, and also to the insurance on Corporation property.

9. The Auditors should show what cash balance, if any, is due from Treasurer to Municipality—and where such balance is deposited.

10. If any source of revenue has ceased to exist, or if the last payment has been made on any special assessment, the auditors should make a report to that effect in their report.

11. It is very important that the Auditors should make themselves familiar with the by-laws of the Municipality, and it is incumbent on them to make a special report of any payment made contrary to law."

J. B. LAING,
Provincial Municipal Auditor.

RETURN

From the record of the several elections of the Legislative Assembly in the Electoral Divisions of South Perth, North Waterloo, London, East Kent and West Huron, since the General Election of March 1st, 1898, shewing:—(1) The number of Votes polled for each Candidate in the Electoral District in which there was a contest. (2) The majority whereby each successful Candidate was returned. (3) The total number of Votes polled in each District. (4) The number of Votes remaining unpolled. (5) The number of names on the Voters' Lists in each District. (6) The population of each District as shewn by the last census.

CHARLES CLARKE,
Clerk of the Legislative Assembly.

LEGISLATIVE ASSEMBLY,
TORONTO, 8th January, 1902.

RETURN from the record of the several Elections of the Legislative Assembly in the Electoral Divisions of South Perth, North Waterloo, Welland, London, East Kent, and West Huron, since the General Election in March 1st, 1898, shewing:—(1) The number of Votes polled for each Candidate in the Electoral District in which there was a contest. (2) The majority whereby each successful candidate was returned. (3) The total number of Votes polled in each District. (4) The number of Votes remaining unpolled. (5) The number of names on the Voter's Lists in each District. (6) The population of each District as shewn by the last census.

Electoral District.	Names and numbers of polling sub-divisions.	Names of candidates and number of votes polled for each.		Voters in each sub-division.			Ballot papers sent out, and how disposed of in each sub-division.							Tendered ballot papers sent out and how disposed of in each sub-division.			Population in each constituency, as shewn by last census.
				Total number of votes polled.	Number of votes remaining unpolled.	Number of names on the voters' lists.	Number of ballot papers sent out to each sub-division.	Used ballot papers.	Unused ballot papers.	Rejected ballot papers.	Spoiled ballot papers.	Ballot papers given to voters who afterwards declined to vote.	Ballot papers taken from polling places.	Number of tendered ballots sent out to each subdivision.	Used.	Unused.	
FEBRUARY 28th, 1899.		Nelson Monteith.	Valentine Stock.														
South Perth	St. Marys Town...No. 1	34	31	65	17	82	141	65	76	....	....	.....	.....	14	.....	14	
	" 2	47	41	89	22	111	198	89	109	1	....	.....	.....	19	.....	19	
	" 3	50	63	113	37	150	226	114	112	..	1	...	....	22	.....	22	
	" 4	105	108	214	34	248	397	214	183	1	....	.....	.....	40	.....	40	3,416
	" 5	103	68	171	31	202	312	171	141	...	....	.....	.....	32	.....	32	
	" 6	407— 68	362— 51	119	17	136	224	121	103	....	2	.....	....	22	.....	22	
	Blanshard Tp ..... " 1	54	55	109	7	116	188	109	78	....	1	.....	....	18	.....	18	
	" 2	66	48	114	17	131	221	114	106	....	1	....	.....	23	.....	23	
	" 3	80	32	112	25	137	232	112	120	....	....	.....	.....	23	.....	23	
	" 4	90	63	154	17	171	289	153	137	....	....	.....	.....	28	1	27	2,927
	" 5	56	67	124	30	154	285	124	161	...	...	.. ...	.....	29	.....	29	
	" 6	414— 68	306— 41	109	17	126	204	109	95	..	....	.....	.....	21	.....	21	
	Downie Tp..... " 1	72	90	162	36	198	351	162	188	....	....	.....	...	35	.....	35	
	" 2	40	129	169	19	188	304	169	135	....	....	.....	.....	30	.....	30	
	" 3	39	95	134	30	164	261	134	126	...	....	.....	.....	26	.....	26	3,281
	" 4	47	79	126	33	159	265	126	138	....	..	.....	....	26	.....	26	
	" 5	319—121	431— 38	159	23	182	297	159	138	...	....	.....	.....	30	.....	30	
	Fullarton Tp ..... " 1	127	79	206	54	260	430	206	224	...	....	.....	.....	43	.....	43	
	" 2	130	44	174	30	204	325	174	151	....	....	....	.....	32	.....	32	
	" 3	58	80	138	28	166	272	138	133	....	1	... ..	.....	28	.....	28	2,511
	" 4	354— 39	251— 48	87	19	106	170	87	83	....	....	.....	.....	18	.....	18	
	Hibbert ..... " 1	73	72	147	35	182	290	145	143	2	....	.....	.....	30	.....	30	

	" 2	74	79	155	22	177	290	153	135	2	....	.....	..	30	.....	30	2,636
	" 3	64	82	146	15	161	285	146	139	....	....	.....	.....	28	.....	28	
	" 4	258— 47	336—103	150	47	197	320	150	170	.	....	.....	.....	32	....	32	
	Mitchell, Town—																
	North Ward	99	64	163	20	133	320	163	157	....	....	.....	.....	32	.....	32	2,101
	South "	82	67	149	30	179	314	149	165	....	....	.....	.....	31	.....	31	
	West "	251— 70	182— 51	121	15	136	225	121	104	....	....	.....	.....	22	.....	22	
	Logan Tp .....No. 1	79	33	112	18	130	240	112	128	....	....	.....	.....	24	.....	24	
	" 2	113	55	168	17	185	320	168	151	....	1	.....	.....	32	1	31	
	" 3	75	64	139	33	172	286	139	147	....	....	.....	....	28	1	27	3,693
	" 4	50	68	118	48	166	305	118	187	....	1	.....	.....	30	1	29	
	" 5	407— 90	286— 66	158	23	181	314	156	187	....	....	.....	...	31	1	30	
	South Easthope.... " 1	27	118	145	58	199	314	145	169	....	....	....	...	31	....	31	
	" 2	17	133	151	32	183	328	150	178	....	...	....	.....	32	1	31	2,149
	" 3	86— 42	334— 83	125	36	161	257	125	132	....	..	.....	...	28	1	27	
	Totals	2,496	2,488	4,995	.....	5,983	10,000	4,990	4,999	6	9	...	....	1,000	7	993	22,114
	Majority for Monteith ...	8															

MAY 23rd, 1899.		Breithaupt.	Lackner.														
Waterloo, North	Berlin, Town.....No. 1	46	93	139	35	174	180	139	41	..	...	.....	.....	20	1	19	
	" 2	94	86	184	83	269	270	180	82	4	2	.....	.....	20	.....	20	
	" 3	65	140	225	59	282	281	205	56	18	2	.....	.....	19	...	19	
	" 4	72	79	151	35	186	186	151	35	....	...	... ..	. .	19	...	19	
	" 5	68	110	178	65	243	211	178	33	...	....	.....	.....	19	.....	19	
	" 6	76	82	158	63	222	223	158	64	...	1	.....	.....	20	1	19	
	" 7	71	53	125	63	188	189	125	63	1	....	.....	.....	9	.....	19	7,425
	" 8	68	74	147	62	209	211	142	62	5	2	.....	.....	20	.....	20	
	" 9	35	113	148	45	193	161	148	13	....	....	.....	.....	19	.....	19	
	" 10	42	55	99	46	145	194	97	95	2	....	.....	.....	19	....	19	
	" 11	78	93	176	83	260	258	171	80	5	1	...	.....	19	.....	19	
	" 12	754— 39	1,094—116	155	39	196	196	155	39	....	2	.....	.....	19	.....	19	
	Waterloo, Town ... " 1	18	43	61	31	92	92	61	31	....	....	.....	. ....	20	.....	20	
	" 2	23	58	84	54	138	138	84	54	3	....	.....	.....	20	.....	20	
	" 3	47	70	118	52	170	170	118	51	1	....	.....	.....	20	....	20	
	" 4	39	52	91	42	133	133	91	42	....	....	.....	.....	20	.....	20	
	" 5	14	35	49	28	77	77	49	28	....	....	.....	....	20	....	20	2,419
	" 6	62	71	133	38	171	171	133	38	....	....	.....	.....	18	...	18	
	" 7	57	56	115	49	164	165	115	50	2	....	.....	.....	20	.....	20	
	" 8	288—28	413— 28	56	21	77	76	56	20	....	...	.....	.....	20	1	19	
	Elmira	95—95	130—130	226	73	299	299	225	71	1	2	....	.....	20	...	20	1,069
	Woolwich Tp .....No. 1	79	26	107	45	150	150	107	41	2	....	.....	.....	20	2	18	
	" 2	87	45	132	28	160	160	133	27	....	1	...	.	20	...	20	
	" 3	160	13	173	28	201	201	174	26	. ..	1	....	....	20	... .	20	
	" 4	93	41	135	44	178	179	134	44	1	...	.....	.....	19	..	19	4,838
	" 5	111	61	172	69	241	223	172	51	.....	...	...	.	20	...	20	
	" 6	54	33	87	32	109	110	87	22	...	1	.....	...	20	....	20	
	" 7	648—64	273—54	118	29	149	149	118	31	.....		....	...	20	..	20	

RETURN from the record of the several Elections of the Legislative Assembly after the General Election in 1898 —*Continued*

Electoral District.	Names and numbers of polling sub-divisions.	Names of candidates and number of votes polled for each.		Voters in each sub-division.			Ballot papers sent out, and how disposed of in each sub division.							Tendered ballot papers sent out and how disposed of in each sub-division.			Population in each constituency, as shewn by last census.
				Total number of votes polled.	Number of votes remaining unpolled.	Number of names on the voters' lists.	Number of ballot papers sent out to each sub-division.	Used ballot papers.	Unused ballot papers.	Rejected ballot papers.	Spoiled ballot papers.	Ballot papers given to voters who afterwards declined to vote.	Ballot papers taken from polling places.	Number of tendered ballots sent out to each subdivision.	Used.	Unused.	
MAY 23rd, 1899.		Breithaupt.	Lackner.														
Waterloo, North. *Continued.*	Wellesley Tp..... No. 1	35	95	130	32	164	166	130	32	...	1	...	.. ..	17	.....	17	
	" 2	81	124	206	43	249	243	206	42	1	....	.....	....	20	...	20	
	" 3	122	63	184	35	219	226	184	42	....	..	.... .	.....	18	.....	18	5,609
	" 4	114	65	179	40	219	219	179	40		....	.....	....	20	.....	20	
	" 5	104	97	203	33	236	214	203	9	2	....	...	....	20	.....	20	
	" 6	618—163	493—49	212	59	271	270	212	58	....		....		17	.....	17	
	Waterloo Tp ..... " 1	28	97	125	29	154	178	125	53	....	....	..	....	21	.....	21	
	" 2	74	28	102	20	123	130	102	27	.. .	1	.....	.	21	.... .	21	
	" 3	119	60	179	50	229	235	179	516	....	.....	.....	.....	20	...	20	3,443
	" 4	84	80	164	30	194	199	164	35	....	....	...	....	20	.....	20	
	" 5	416—111	297—32	143	41	184	196	143	53	....	....	.....	..	20	....	20	
	Totals.....	2,819	2,700	5,567	1,753	7,318	7,333	5,533	1,736	48	17	.. ...	....	753	5	748	25,325
	Majority for Breithaupt.....		119														
DECEMBER, 13th, 1900.		John J. Gross.	Wm. McCleary.														
Welland ...	Bertie Tp .....No. 1	19	9	28	15	43	150	28	121	....	1	.....	.....	15	.....	15	
	" 2	51	34	91	32	123	150	91	59	....	....	.....	.....	15	.....	15	
	" 3	87	46	133	32	165	200	133	67	....	....	.....	....	20	.....	20	3,040

" 4	99	51	150	56	206	250	150	100	....	....	.....	.....	25	.....	25		
" 5	43	46	89	18	107	150	89	61	....	....	.....	.....	15	1	14		
" 6	418—113	248— 62	175	67	242	250	175	75	....	....	...	.....	25	.....	25		
Bridgeburg, Vil....No. 1	63	109	172	64	236	250	172	76	....	2	....	.....	25	....	25	1,206	
" 2	76— 13	152— 43	56	26	82	150	56	94	....	...	.....	.....	15	.. ..	15		
Chippawa, Vil.....No. 1	36— 36	58— 58	94	44	138	200	94	95	2	9	.....	.....	20	.....	20	453	
Crowland Tp .....No. 1	84	30	114	17	131	200	114	84	....	2	.....	.....	20	.....	20		
" 2	25	32	57	18	75	150	57	93	....	....	.....	.....	15	.....	15	967	
" 3	149— 40	113— 51	91	20	111	150	91	58	1	....	.....	. ....	15	.....	15		
Fort Errie, Vil.....No 1	90— 90	33— 33	123	27	150	200	123	76	1	....	.....	....	20	.....	20	825	
Humberstone Tp...No. 1	76	66	136	43	179	200	136	61	2	1	. .	...	20	.....	20		
" 2	52	45	97	25	122	150	97	52	1	....	....	.....	20	...	20		
" 3	81	52	133	52	185	150	133	16	....	1	.....	.....	15	....	15		
" 4	70	74	144	55	199	200	144	55	1	..	.....	.....	20	.....	20	2,948	
" 5	25	28	53	8	61	150	53	76	....	1	.....	.....	15	.....	15		
" 6	14	52	66	18	84	150	66	82	1	1	.. ..	.....	15	.. ..	15		
" 7	336— 18	335— 24	42	20	62	150	42	108	..	....	....	..	15	.. .	15		
Niagara Falls, Town—																	
North Ward.	116	96	212	138	350	300	212	83	4	1	...	....	30	2	28		
East "	110	156	266	99	365	350	266	83	1	...	...	.....	35	.....	35	3,413	
West "	113	123	236	114	350	350	236	111	2	1	.....	....	35	...	35		
South "	422— 83	477—102	185	115	300	300	185	115	.	.		....	30	.....	30		
Tiagara Falls, Vil..No. 1	63	84	147	36	183	250	147	98	3	2	....	... .	25	....	25	1,356	
" 2	115— 52	154— 70	122	28	150	200	122	74	4	...	.....	....	20	.	20		
Port Colborne, Vil .No. 1	83	79	162	42	204	250	162	88	..	....	.....	.	25	.....	25	1,135	
" 2	149— 66	136— 57	123	29	152	150	123	25	..	2	..	.....	15	.....	15		
Stamford Tp.....No. 1	95	48	143	40	183	250	143	107	...	.		.....	25	.....	25		
" 2	33	53	86	15	101	150	86	63	1	....	...	.....	15	.....	15	1,958	
" 3	25	37	62	14	76	150	62	87	..	1	.....	...	15	.....	15		
" 4	245— 92	215— 77	169	50	219	250	169	79	1	1	....	....	25	...	25		
Thorold, Town—																	
St. George's Ward	48	95	143	32	175	200	143	57	....	.	.....	.....	20	4	16		
St. Andrew's "	46	77	126	10	136	150	126	22	1	1	...	.....	15	....	15		
St. Patrick's "	44	35	79	21	100	150	79	71	....		.. ..		15	3	12	1,897	
St. David's "	185— 47	257— 50	97	9	106	150	97	52	1	....	.....	.....	15	1	14		
Thorold Tp .....No. 1	33	54	87	8	95	150	87	62	....	1	...	.....	15	.....	15		
" 2	59	42	101	27	128	150	101	47	...	2	....	.....	15	.....	15		
" 3	44	20	64	17	81	150	64	83	1	2	.....	.....	15	.. ..	15	1,752	
" 4	46	52	98	24	122	150	98	52		..	.....	.....	15	.....	15		
" 5	235— 53	237— 69	122	38	160	200	122	78	...	.	.....	.....	20	.. ..	20		
Welland .....No 1	56	31	87	63	150	150	87	57	3	3	.....	.....	15	.....	15		
" 2	105	40	145	55	200	200	145	51	....	4	.....	.....	20	.....	20	1,828	
" 3	70	26	96	44	140	200	96	103	1	..	...	.....	20	.....	20		
" 4	305— 74	128— 31	105	35	140	150	105	44	1	....	.....	.....	15	.....	15		
Wellington Tp. ....No. 1	50	47	97	21	118	150	97	53	...	..	....	....	15	.....	15	931	
" 2	128— 78	84— 37	115	35	150	150	115	33	.	2	.....	.....	15	... ..	15		
Totals.....	2,889	2,627	5,516	1,819	7,335	9,000	5,516	5,442	33	41	..	. ..	900	11	889		
Majority for J. J. Gross ..	.....	262															

RETURNS from the records of the Elections to the Legislative Assembly, after the General Elections, 1898, etc.—*Continued.*

Electoral District.	Names and numbers of polling sub-divisions.	Names of Candidates and number of votes polled for each.		Votes in each sub-division.			Ballot papers sent out, and how disposed of in each sub-division.							Tendered ballot papers sent out and how disposed of in each sub-division.			Population in each Constituency, as shewn by last census.
				Total number of votes polled.	Number of votes remaining unpolled.	Number of names on the voters' list.	Number of ballot papers sent out to each sub-division.	Used ballot papers.	Unused ballot papers.	Rejected ballot papers.	Spoiled ballot papers.	Ballot papers given to voters who afterwards declined to vote.	Ballot papers taken from polling places.	Number of tendered ballots sent out to each sub-division.	Used.	Unused.	
JULY 9TH, 1901.		F. B. Leys.	J. J. Darch.														
City of London ..	Ward 1 ...Sub-div. No. 1	55	7	62	77	139	150	62	88	....	....	.....	.....	20	....	20	.....
	" " 2	71	6	77	49	126	150	77	73	...	....	.....	.....	20	1	19	.....
	" " 3	71	14	85	162	247	300	85	215	...	....	.....	.....	20	1	19	.....
	" " 4	78	12	101	122	223	250	90	149	11	....	.....	.....	20	.....	20	.....
	" " 5	37	18	55	172	227	250	55	195	....	....	.....	.....	20	.....	20	.....
	" " 6	30	12	42	167	209	250	42	208	....	....	.....	.....	20	.....	20	.....
	" " 7	35	21	56	159	215	250	56	194	....	....	.....	.....	20	1	19	.....
	" " 8	77	12	89	91	180	200	89	111	....	....	.....	.....	20	1	19	.....
	" " 9	52	5	58	88	146	150	57	92	1	....	.....	.....	20	.....	20	.....
	" " 10	87	10	97	141	238	250	97	153	....	....	.....	.....	20	.....	20	.....
	" " 11	136	4	140	97	237	300	140	160	....	...	.....	.....	20	.....	20	.....
	" " 12	67	13	80	166	246	300	80	219	....	1	.....	.....	20	1	19	.....
	Ward 2 ...Sub-div. No. 1	50	20	70	162	232	300	70	230	....	....	.....	.....	20	.....	20	.....
	" " 2	46	2	48	152	200	225	48	177	....	....	.....	.....	20	.....	20	.....
	" " 3	65	18	83	226	309	349	83	266	....	....	.....	.....	20	.....	20	.....
	" " 4	84	20	104	209	313	350	104	246	....	....	.....	.....	20	.....	20	.....
	" " 5	46	5	52	163	215	225	51	173	1	....	.....	.....	20	.....	20	.....
	" " 6	46	8	54	135	189	225	54	171	....	....	.....	.....	20	.....	20	.....
	Ward 3 ...Sub-div. No. 1	38	8	46	195	241	249	46	203	....	....	.....	.....	20	.....	20	.....
	" " 2	52	14	66	210	276	300	66	234	...	....	.....	.....	20	.....	20	.....
	" " 3	54	10	66	151	217	250	64	184	2	....	.....	.....	20	.....	20	.....
	" " 4	59	21	80	194	274	299	80	219	....	...	.....	.....	20	.....	20	.....
	" " 5	35	11	46	181	227	249	46	203	....	....	.....	.....	20	.....	20	.....
	" " 6	46	12	59	258	317	350	58	291	1	....	.....	.....	40	.....	40	.....
	" " 7	38	22	60	217	277	299	60	239	....	...	.....	.....	20	.....	20	.....
	" " 8	40	25	65	285	350	375	65	310	....	....	.....	.....	20	2	18	.....
	" " 9	59	33	92	257	349	350	92	258	....	....	.....	.....	40	.....	40	.....
	" " 10	34	28	63	206	269	300	62	237	1	....	.....	.....	20	.....	20	.....

Ward 4 ...Sub-div. No.	1	69	9	78	204	282	300	78	222	....	....	.....	.....	20	.....	20	.....
" "	2	87	10	98	199	297	300	97	202	1	....	.....	.....	19	.....	19	.....
" "	3	53	9	62	173	235	300	62	238	....	....	.....	.....	20	.....	20	.....
" "	4	41	23	65	279	344	350	64	285	1	....	.....	.....	20	.....	20	.....
" "	5	83	12	97	156	253	300	95	203	2	....	.....	.....	20	.....	20	.....
" "	6	38	4	43	184	227	225	42	182	1	....	.....	.....	20	.....	20	.....
" "	7	67	7	74	205	279	300	74	226	....	....	.....	.....	20	.....	20	.....
" "	8	51	18	69	218	287	300	69	231	....	....	.....	.....	20	.....	20	.....
" "	9	55	19	75	226	301	300	74	225	1	....	.....	.....	20	.....	20	.....
" "	10	50	27	77	259	336	375	77	298	....	....	.....	.....	20	.....	20	.....
Totals		2,182	529	2,734	6,795	9,529	10,545	2,711	7,810	23	1	.....	.....	799	7	792	31,977
Majority for F. B. Leys...		1,653															

Constituency.	——	Candidate.	——
East Kent.....	Acclamation.....	John Lee.....	November 4th, 1901.

Electoral District.	Names and numbers of polling subdivisions.	Names of Candidates and number of votes polled for each.		Votes in each sub-division.			Ballot papers sent out, and how disposed of in each sub-division.							Tendered ballot papers sent out and how disposed of in each sub-division.			Population in each constituency as shewn by last census.
				Total number of votes polled.	Number of votes remaining unpolled.	Number of names on the voters' lists.	Number of ballot papers sent out to each sub-division.	Used ballot papers.	Unused ballot papers.	Rejected bal ot papers.	Spoiled ballot papers.	Ballot papers given to voters who afterwards declined to vote.	Ballot papers taken from polling places.	Number of tendered ballot sent out to each sub-division.	Used.	Unused.	
DEC. 4TH, 1901.		James T. Garrow.	Joseph Beck.														
West Huron ...	Goderich Town..... 1	61	71	132	18	150	250	132	118	....	....	.....	.....	20	.....	20	
	2	77	74	151	24	175	250	151	99	....	....	.....	.....	25	1	24	
	3	71	57	128	16	144	250	129	121	1	1	.....	.....	25	....	25	
	4	78	44	122	21	143	250	103	127	1	...	.....	.....	20	.....	20	3,839
	5	64	40	105	20	125	250	105	145	...	....	.....	.....	20	.....	20	
	6	91	55	146	39	185	250	146	104	...	....	....	.....	20	.....	20	
	7	497—55	367—25	80	26	106	250	81	169	1	....	.....	.....	20	.....	20	

RETURN from the record of the several Elections of the Legislative Assembly after the General Election in 1898 —*Continued.*

Electoral District.	Names and numbers of polling sub-divisions.	Names of Candidates and number of votes polled for each.		Votes in each sub-division.			Ballot papers sent out and how disposed of in each sub-division.							Ballot papers sent out and how disposed of in each sub-division.			Population in each constituency, as shewn by last census.
				Total number of votes polled,	Number of votes remaining unpolled.	Number of names on the voters' lists.	Number of ballot papers sent out to each sub-division.	Used ballot papers.	Unused ballot papers	Rejected ballot papers.	Spoiled ballot papers	Ballot papers given to voters who afterwards declined to vote.	Ballot papers taken from polling places	Number of tendered ballots sent out to each sub-division.	Used.	Unused.	
DEC 4TH, 1901.		James T. Garrow.	Joseph Beck.														
West Huron —*Continued*	Clinton Town	1	75	51	126	26	152	250	126	120	1	3	....	.....	20	....	20	
		2	111	56	167	28	195	250	167	181	1	1	.....	... ..	25	....	25	
		3	62	62	124	37	161	250	124	126	....	....	....	....	25	....	25	2,635
		4	307—59	228—59	118	34	142	225	118	106	..	1	.....	.....	25	...	25	
	Wingham Town.....	1	38	63	101	20	121	225	101	121	1	2	.....	.....	25	...	25	
		2	51	43	94	16	110	225	94	120	....	1	.....	.....	25	... ..	25	
		3	43	74	117	13	130	225	117	108	....	.	.....	... .	25	.....	25	2,167
		4	213—81	285—105	186	56	242	275	186	78	1	...	....	.....	25	.....	25	
	Blyth Village.....	1	55	43	98	16	114	225	98	124	....	3	.....	... ..	25	.....	25	
		2	111—56	88—45	101	13	114	225	101	124	....	.....	.....	.....	25	.....	25	927
	Goderich Tp. (part)....	1	36	91	123	32	154	225	127	98	....	....	.....	.....	25	....	25	
		2	38	59	97	10	107	225	97	128	....	....	.....	.	25	.....	25	
		3	119—45	217—67	112	27	139	225	112	113	1	....	.....	... ..	25	.....	25	1,000
	Hullett Tp (part).....	5	30	34	64	17	81	225	64	161	....	....	.....	.....	25	.....	25	
		6	63	33	96	20	116	225	96	124	....	....	.....	.....	25	....	25	
		7	144—51	108—41	92	20	112	225	92	133	1	....	.....	.....	25	....	25	1,350
	East Wawanosh	1	72	41	113	23	136	225	113	111	1	....	.....	.....	25	....	25	
		2	72	69	141	21	162	225	141	84	....	....	.....	.... .	25	1	24	
		3	65	40	105	13	118	225	105	120	.. .	....	.....	....	24	.....	24	2,078
		4	263—54	185—35	89	31	110	225	89	134	1	1	.....	.....	25	.....	25	
	West Wawanosh	1	61	67	128	19	147	225	128	97	...	....	.....	....	24		24	
		2	51	70	121	18	139	225	121	164	...	....	...	.....	24	.....	24	
		3	33	61	94	20	114	225	94	131	....	....	....	.....	24	....	24	2,337
		4	75	38	113	24	137	225	113	112	....	...	.....	....	24	.....	24	
		5	277—57	268—32	89	111	100	225	89	136	....	....	.....	.....	25	. ...	25	

Colborne Township	1	89	61	150	28	178	225	150	75	....	....	.....	.....	25	..	25	2,215
	2	50	42	92	17	109	225	92	133	....	....	.....	.....	25	.....	25	
	3	66	90	156	34	190	250	156	93	....	....	.....	.....	25	.....	25	
	4	263—58	227—34	92	17	109	225	92	133	....	....	.....	.....	20	.....	20	
Ashfield	1	56	81	137	17	154	225	137	87	1	....	.	.....	20	....	20	
	2	59	83	142	24	166	225	142	82	....	1	.....		20	1	19	
	3	55	59	114	24	138	325	114	111	....	....	.....	.....	20	...	20	
	4	40	69	104	16	125	225	109	115	1	....	.....	.....	20	.....	20	4,010
	5	83	27	110	27	137	225	110	115	....	..	.....	.....	20	.....	20	
	6	80	24	104	22	126	225	104	121	....	....	.....	.....	20	.....	20	
	7	444—71	375—32	103	31	134	225	103	122	....	....	.....	.....	20	2	18	
Totals.....		2,638 2,348	2,348	4,980	986	5,972	10,000	4,986	4,989	12	14	.....	.....	1,000	5	995	22,558
Majority for J. T. Garrow.		290															

REPORT

OF THE

ONTARIO ASSESSMENT COMMISSION

1902.

PUBLISHED BY ORDER OF THE LEGISLATIVE ASSEMBLY.

TORONTO:
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1902.

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TORONTO, 13th February, 1902.

To the Honourable SIR OLIVER MOWAT, *K.C.M.G.*,
Lieutenant-Governor of the Province of Ontario:

MAY IT PLEASE YOUR HONOUR,—

I beg to submit the accompanying Report of the Commissioners appointed to inquire into and report upon questions of Municipal Assessment and Taxation in the Province.

I have the honour to be,

Your most obedient servant,

JAMES MACLENNAN,
Chairman,
Ontario Assessment Commission.

REPORT.

Since making our report in January last, we have proceeded with the investigation of the matters referred to us, namely, to inquire into and report upon :

(1.) The operation of the laws now in force relating to the assessment of different classes of property, for the purpose of municipal taxation, in the Province of Ontario, and the collection of taxes, and the sale of lands for arrears thereof, and the duties of the municipal officers in relation thereto ;

(2.) The assessment of lands and the improvements thereon, respectively ;

(3.) The most equitable method of assessing stocks and other property of mercantile firms and corporations ;

(4.) The most equitable mode of assessing companies operating public franchises under Statutes in force in the Province of Ontario, or under agreements with municipal corporations, such as companies for the supplying of water, light, heat and power to municipalities and the inhabitants thereof, telegraph and telephone companies and companies operating railways, street railways and electric railways ;

(5.) Improvements in the assessment laws of Ontario suggested by legislation of recent years in other countries ;

(6.) The statutory exemptions from taxation now in force, and as to what, if any, changes should be made therein :

(7.) The re-arrangement. revision, amendment and consolidation of the provisions of The Assessment Act, and the amendments thereto ;

And to prepare such amendments as might appear to be advisable; and to inquire, and hear, and consider, and report upon any other matters connected with the assessment and taxation of property which might be brought to our attention, or which might appear to us to be proper subjects for consideration.

PRESENT LAW.

For the consideration of these various questions it will be convenient to set out shortly, in the first place, the main features of the present law in Ontario.

Speaking broadly, it may be said that the system of taxation in force in Ontario is a form of what is generally known as the General Property Tax. By the letter of the law, all property in the Province, both real and personal, as defined by the Act, is liable to taxation, subject to certain exemptions set forth in Section 7 of the Assessment Act.

The definition of "Real Property" makes it include buildings or other things erected upon or affixed to the land, and all machinery so fixed to any buildings as to form in law part of the realty, also all trees or underwood growing on the land; land covered by water and mines and minerals, quarries and fossils not belonging to the Crown.

"Personal Property" includes income accruing in the Province. and all property in the Province not included in the definition of real property.

Exemptions.

The exemptions from taxation include those provided for in nearly all civilized countries, such as Crown or public property, and property devoted to uses which are of general benefit to the community, such as property for religious, charitable or educational purposes.

There are other classes of exemptions. some, such as "household effects, books and wearing apparel," were probably made exempt to prevent undue inquiry into private affairs, and some in order to specially encourage particular industries or pursuits, e.g., grain in transitu, horses, cattle, etc., owned and held in carrying on the general business of farming and grazing.

The income of a farmer derived from his farm; the income of merchants, mechanics, and others, derived from capital liable to assessment are exempt presumably to avoid double taxation.

Vessel property in steamboats, sailing vessels, tow barges and tugs is also exempt, but the income derived from such vessel property is taxable.

In order, apparently, to prevent the General Property Tax from operating too hardly in the case of the poorer classes, there are also exempt, the net personal property of any person under $100 (Sec. 7, cl. 25), and the annual income of any person derived from his personal earnings up to $700, or derived from any source up to $400, not more than $700 in all, being exempt. (Sec. 7, cl. 26.)

Some other exemptions of personal property are allowed as a matter of public policy or to prevent double taxation.

Partnerships.

The personal property of a partnership is assessed against the firm at the place of business, with provision for assessing several places of business separately in respect of the business done at each. (Sec. 40.)

Companies.

Companies generally.—The personal property of an incorporated company as a general rule is assessed against the company in the same manner as if the same were a partnership or a private person. (Sec. 39.)

The real estate of companies is assessed against them in the same manner as in the case of other owners of land.

Commercial Companies —The stock in trade of a company for the carrying on of a mercantile business is assessable in the same way as if the business were that of a private person or a partnership. (Sec. 39.)

Manufacturing Companies.—Manufacturing companies are similarly assessed in respect to their plant or stock. (Sec. 39.)

Banks.—The personal property and income of a bank are exempt, so far as the bank is concerned, and it is assessed merely in respect of its real estate. (Sec. 39.)

Banks are subject to a Provincial tax, under 62 Vict. (2) c. 8, s. 2.

Steam Railways,—are taxed only in respect of the land owned by them, valued according to the average value of land in the locality, as rated on the assessment roll of the previous year. (Sec. 31.) Their personal property is exempt (Sec. 39); and they are not liable to municipal taxation in respect of tracks and roadways upon or along highways. (62 V., (2) c. 8, s. 11.)

Other Companies Investing in Real Estate.—Companies investing the whole or the principal part of their means in gas works, water works, plank or gravel road, railway and tram roads, harbour or other works are exempt as to their personal property, and assessed only in respect of the real estate owned by them. (Sec. 39.)

Electric railway companies, telephone companies, gas companies ,electric lighting companies, natural gas companies, are assessable in this way.

Such last mentioned companies are subject to a Provincial tax under 62 Vict. (2), c. 8, s. 2.

Loan Companies and Insurance Companies,—are assessable in respect of their personal property, which means in practice their office equipment in the municipality, and the incomes derived from their investments in the municipality in which the head office is, at such head office. No general attempt is made to assess their cash in banks, though it is assessable by the letter of the law.

At the head office such companies are subject to a Provincial tax, under 62 Vict. (2), c. 8, s. 2.

Trust Companies,—are assessable for personal property, which means, at the head office, the trust moneys or income from the investments thereof, held for persons resident in the municipality in which such head office is, or resident out of the Province, and, in any municipality, the office equipment therein.

The trust moneys or income from investments thereof held for persons resident in the Province, but not in the municipality in which the head office is, are not assessable against the company, but the persons or beneficiaries for whom they are held are assessable in respect of them in their respective municipalities.

At the head office, a trust company is subject to a Provincial tax, under 62 Vict. (2), c. 8, s. 2.

Express Companies,—are assessable in respect of their office equipment in any municipality and in respect of the income earned at each place of business, but the latter item of taxable property seems to escape assessment, or to be very inadequately valued,

Such companies are subject to a Provincial tax, under 62 Vict. (2), c. 8, s. 2.

THE GENERAL PROPERTY TAX.

As will be seen from the above, the theory of the Act is that all property in the Province is assessable subject to specific exemptions. This is in effect the General Property Tax, which is the distinguishing feature of the systems of taxation of the great majority of the States of the American Union. In the constitution of many of the States is found some provision establishing the general property tax as the principle of taxation in the State, and the difficulty attending an alteration of the constitution is probably the reason why this tax still so generally prevails in the United States in spite of the fact that in almost every State there is official condemnation of the system.

Professor Seligman, in his "Essays on Taxation," second edition, page 23, says:—"There is perhaps no single feature of our modern tax system which is commonly thought to be more thoroughly American than the General Property Tax. The proportional taxation of all property is held to be the result of an instinctive feeling original to, and thoroughly ingrained in the minds of the American people. And yet it may be said that few institutions have evoked of late more angry protests and more earnest dissatisfaction than this very tax. The reason is plain. As long as prosperity was general and the public expenses were small, taxation was light, and its burden was scarcely felt, but during the last few decades, with the complicated demands of modern civilization, public expenditures, both local and national, have increased to such an extent as to exert a sensible pressure on the population. . . . The expressions of discontent with various phases of the financial system have become numerous and loud."

He then proceeds to show: "That the general property tax is by no means original to America, but that it has gone through precisely the same evolution in many other places."

In Ontario, its course of development has been much the same as in other countries. Whilst the public needs of the country were small, and taxation light, its people largely agricultural, and their property mainly consisting of land, oxen, horses, cattle, and the like, a tax upon such visible property sufficed, and did not bear hardly upon anyone, where all were very much in the same case.

By about 1850 the simpler state of things had given place to the beginnings of the more complex conditions of modern life, and in that year was passed an Assessment Act (13 and 14 Vict., c. 67), by which all real property and personal property, as defined by the Act, were made taxable. "Land" was defined so as to have practically the same meaning as it has in the Assessment Act of to-day, but "personal property" included only some of the more tangible and visible kinds of property, and income exceeding fifty pounds was made assessable as the only personal property available in the case of certain persons.

This limited taxation of personal property did not last long. In 1853 was enacted the first general property tax by the Assessment Act of that year (16 Vict., c. 182). It provided that "all land and personal property in Upper Canada shall be liable to taxation, subject to the exemptions hereinafter specified."

"Land" was defined nearly as it is in the Act of the present day.

"Personal property" was made to include all goods, chattels, shares in incorporated companies, money, notes, accounts and debts, at their full value, and all other property, except land, as above defined and property exempted.

The Act of 1853, after passing through various consolidated and amended editions, such as those of 1859 (C.S.U.C., c. 55), 1866 (29-30 Vict., c. 53), 1868 (32 Vict., c. 36), 1877 (R. S. O., 1877, c. 180), 1887 (R. S. O., 1887, c. 193), and 1882 (55 Vict., c. 48), is, with the accretions of years, in substance the Assessment Act of Ontario to-day, R. S. O., 1897, c. 224.

To the eye, the General Property Tax, as thus enacted, presented a fair appearance. All kinds of wealth were apparently to be taxed, but, as in other countries, kinds of wealth continued to increase, and become increasingly invisible. Cities and towns arose containing thousands of inhabitants, the connection of whose employment with the land was of the slightest description, and personalty became more and more hard to find. The land has always been in the assessor's sight, and, with increasing taxation, has been bearing an increased proportion of the whole taxation.

OFFICIAL CONDEMNATION OF THE GENERAL PROPERTY TAX.

After having demonstrated that the General Property Tax has in many countries gone through a process of evolution, Prof. Seligman proceeds to show that it "is as destitute of theoretical justification as it is defective in its practical application."

He points out the following practical defects in the application of the tax in the modern conditions of society:

(1.) Lack of uniformity, or inequality of assessment.

(2.) Lack of universality, or failure to reach personal property.

(3.) Incentive to dishonesty.

(4.) Regressivity, or increase in the rate of taxation as the property or income taxed decreases.

(5.) Double taxation.

By statistics from many States he shows that almost in every instance, while the assessed value of real estate increases each year, the assessed value of personal estate not only does not increase relatively, but actually in many cases decreases from year to year.

The conclusions of Prof. Ely, the late David Wells, and others, are to the same effect.

So long ago as 1870 a Tax Commission in New York pronounced it to be impossible to reach personal property directly, and made the following suggestions :—

"(a) Tax the house and buildings as real estate separately at the same rate of "valuation as the land, that is 50 per cent., and then assuming that the value of the "house or buildings, irrespective of its contents, is the index of the personal property of "the owner or occupier, tax the house or the building on a valuation of 50 per cent. addi-"tional to its real estate value, as the representative valuation of such personal property. "In other words, tax the land separately on 50 per cent. of its marketable valuation, and "the building separately, as representing the owner's personal property on a full valua-"tion.

"(b) Tax buildings conjointly with land as real estate, at a uniform valuation, and "then, as the equivalent for all taxation of personal property, tax the occupier, be he "owner or tenant, of any building or portion of any building used as a dwelling, or for "any other purpose, on a valuation of three times the rental value of the premises occu-"pied.

"(c) Exempt all personalty."

In 1898 a Massachusetts Tax Commission came to the conclusion that existing methods of reaching personal property had failed, and the Commission recommended the abandonment of all attempts to tax personal property directly, and the adoption for that State of a new method following somewhat the lines of the Inhabited House Tax in England. The Commission termed the new departure which they recommended, a "Habitation" tax, that is, a taxation of dwelling houses, by a percentage on the rental value, as a substitute for all taxation on intangible property. This recommendation was not adopted by the Legislature, but instead, a further effort was made to provide for the enforcement of the existing law.

Notwithstanding this action of the Legislature of Massachusetts the finding of the Commission as to the inadequacy of existing methods would seem to be now pretty generally concurred in throughout the United States.

In the supplemental report made by the Hon. T. W. Anglin to the report of the Ontario Commission on Municipal Taxation, made in 1893. (See Sessional papers 1893, part 9, number 73) quotations from several Tax Commissions are made, showing the state of feeling even at that time. His report states as follows:

"Commissioners appointed by the State of Connecticut to report on the subject of taxation say: 'The proportion of intangible securities to other taxable property has steadily declined from year to year. In 1855 it was nearly 10 per cent., in 1865 it fell to about 7½ per cent., and in 1875 to about 3¾ per cent.,' yet during these years such property had greatly increased. 'Household furniture above $500 in value constitutes an item of $9,500, in one city' they say, 'while a neighbouring town of only half the population returned $12,900.' 'As the law stands,' they conclude, 'it may be a burden on the conscience of many, but it is a burden on the pockets of few, not because there are few who ought to pay, but because there are few who can be made to pay. A few towns, a few States, and a few persons of a high sense of honesty, bear the entire tax.' And they say: 'Such has been the universal result of such laws elsewhere.'"

"The Commissioners appointed in West Virginia in 1884 say: 'At present all taxes from invisible property come from a few conspicuously conscientious citizens, from widows, executors and guardians of the insane and of infants. In fact it is a rare thing to find a shrewd trader who gives in (to the assessor) any considerable amount of notes, stocks or money. Paying taxes on this kind of property is considered pretty much in the same light as donations to the neighbouring church or Sunday school.'

A New Hampshire Commission reported that three-fourths of all personal property in that State is not reached by the assessors, and they further say that "the mere failure to enforce the tax is of no importance in itself considered in comparison with the mischief wrought in the corrupting and demoralizing influences of such legislation."

In the report of counsel for the Tax Commission of New York in 1892, the result given is that "it puts a premium on perjury and a penalty on integrity."

The Tax Commissioners of Ohio in their report in 1893, page 22, say: "The system as it is actually administered results in debauching the moral sense. It is a school of perjury. It sends a large amount of property into hiding. It drives capital in large quantities from the State. Worst of all, it imposes unjust burdens upon various classes in the community; upon the farmer in the country, all of whose property is taxed because it is tangible; upon the man who is scrupulously honest, and upon the guardian and executor and trustee whose acounts are matters of public record. These burdens are unjust because by the existing system, as it is in actual practice administered, these people pay the taxes which should be paid by their neighbours. It violates the principle of universality, which demands that all property shall be taxed alike—that all persons shall contribute according to their respective abilities to the support of the State. Unless the existing system is effective to bring all or substantially all property upon the duplicate great injustice is wrought by the operation of the law."

It is pointed out at the same time that in Ohio there is the most efficient and minute scheme, for bringing upon the "duplicate" all classes of property, which has been devised in any State. Most stringent provision has been made for the complete return by every citizen of all his property, and in addition the County Commissioners or assessors have authority to employ persons who are termed "tax inquisitors," and to make such contract with them as will result in personal property being placed upon the roll.

Statistics are produced from various counties in the State to show how entirely ineffectual these stringent provisions have been to reach intangible property, and the report continues (p. 31): "It is useless to pursue this subject further. It must be perfectly apparent to anyone who will take the trouble to examine these figures that while in the country counties. where the assessor is personally acquainted with the circumstances of the taxpayer, and knows his wealth, taxation of intangible property is perhaps feasible, it is in the city counties an utter failure. The general property tax has become

in the city counties to a very considerable extent a tax upon tangible property only. It is confidently believed that no appreciable part of the intangible property existing in the city counties is reached by our method of taxation. It is the country counties which pay the taxes upon personal property."

"If it be urged that more efficient means should be found of enforcing the return of property of this character, the reply is, it is not practicable to do so. The experience of other States teaches us that property of this character will go into hiding, and that no penalties will prove efficient to bring it out. It is difficult to believe that any more rigid system, even if one were devised, would accomplish much more." (p. 35.)

The report of a special committee of the Cleveland Chamber of Commerce, dated April 6th, 1895, contains similar statistics, and the following passages:—

"The story of the failure of our methods of taxation to reach certain classes of property is an old one, and the lessons which it teaches may seem trite to this body. Your committee, however, are fully impressed with the conviction that the evils which we suffer are due in large part to our attempt to administer laws which cannot be enforced; they believe that the existing system is productive of the gravest injustice; that under its sanction grievous wrongs are inflicted upon those least able to bear them; that these laws are made the cover and excuse for the grossest oppression and injustice; above all, and beyond all, that they produce in the community a widespread demoralization; they induce perjury; they invite concealment. The present system is a school of evasion and dishonesty. The attempt to enforce these laws is utterly idle. If we are not content with the experience of other nations and people, we ought, at least, to be satisfied with the utter failure which our own attempt has brought upon us. No one is benefited save a race of cormorants and parasites whom we have established among us; these laws, too, are made the excuse for maintaining among us an intolerable system of espionage which is contrary to the spirit of our institutions, which is unknown and unheard of in any other State or country where our political traditions are cherished." (p. 6.)

"The law imposes upon us the duty of returning every dollar of money which we have on deposit in the bank or which we may have in our possessions; it also demands that we return at their full value in money the municipal bonds which we may buy; the railway stocks in which we may choose to invest; the debts which may be owing to us, and the money which we may have loaned on mortgage. We are required to take an oath that we have made this return honestly, and that we have returned all of this property of every kind and description.

"The figures which have been adduced show how recklessly those oaths are made. It is obvious that it has come to be regarded as entirely justifiable to conceal, to evade, to resort to every subterfuge, to lie outright, and to even commit perjury, in order to escape the burden of taxation which the laws of the State throw upon us. The mere statement of the fact proves how extensive this crime has become: it pervades the entire community. We are brought up in an atmosphere of falsehood. It cannot be but that the temptation and the habit to evade and deceive in our public obligations will have some reflex upon our private morality; if men are educated by long habit in falsehood and perjury in their public relations, it cannot but have an unfavourable influence upon their conceptions of the obligations of truthfulness and honesty in their private relations. In the opinion of your committee, this is by far the most serious aspect of the situation produced by the operation of these economic and moral forces when brought into conflict with the requirements of our statutes." (p. 10.)

"It is apparent to everybody who stops to think, that it is utterly idle to attempt to bring all classes of property upon the duplicate for taxation as property; the attempt to do so only results in failure of the most ignominious kind. What little is brought upon the duplicate by means of the shameful agencies, which our State has established is compelled to bear a burden entirely out of proportion to that imposed upon any other property. The State itself is not benefited by these futile attempts. The only persons who do derive any benefit from them are the band of informers whom, to our shame, we have established as a part of our taxing system." (p. 12.)

The following is the summing up of the Massachusetts Tax Commission in its report of 1898—probably the most recent of such official utterances:—

"The taxation of personal property in the form of securities and investments is "thus a failure. It is incomplete; uncertain, not proportional to means as between indivi- " duals; grossly unequal in its effect on different parts of the State. The experience " of Massachusetts in this regard is the same as that of the other States of the Union. " Everywhere without exception the testimony is that this part of the system of the "General Property Tax is unequal, often demoralizing to tax officials, always irritating " to taxpayers.

" The experience of Massachusetts is the more striking because here the difficulty " does not lie mainly in the administration of the Tax Laws. The assessors are usually "honest, competent and zealous. We have heard much of grave abuses, of almost cor- " rupt laxity in other States, but in this Commonwealth, notwithstanding occasional de- " fections the standard of public duty continues to be higher, and the cause of failure "is not to be found in official dereliction, but lies in the system itself.

Finally, the following condemnation is taken from "Wells'Theory and Practice of Taxation," p. 5:—

"The extent to which the existing system of taxation in the United States has " obliterated the sense of honesty in its people in their individual dealings with the "Government, removed all repugnance to the act of perjury, and caused each one to "justify himself to his conscience for making a false return in the matter of taxes by " the supposition that everyone is doing the same, is also strikingly illustrated by the " circumstance that a High Court in one of the States of the Federal Union has recently " decided that 'perjury in connection with a man's tax lists does not affect his general " ' credibility under oath.' "

THE WORKING OF THE SYSTEM IN ONTARIO.

Condemnation of the attempt made by our system to tax personal property is also general, although the effect in Ontario cannot be said to have been as disastrous as in the United States.

It is to be observed that in the United States, where the General Property Tax prevails for State purposes, the inequality resulting from the failure or neglect to observe the law, is obviously productive of injustice, because the State tax then falls with undue severity upon the rural parts, and, as the Ohio Commissioners say, it is the country counties which pay the taxes upon personal property instead of the city counties, in which, as a matter of fact, the vast majority of personal property is.

In Ontario, however, where taxation, except in regard to some corporations, is only imposed locally and for local purposes, the injustice is not so glaring.

Where the taxpayers of a locality are all or nearly all of the same class, no serious inequality of taxation amongst individuals is produced by non-observance of the law, if the non-observance is uniform in the locality. The hardship becomes marked in cities (and in a less degree in towns and villages) where there are many different classes of taxpayers.

In townships, where practically all are engaged in agriculture, not only are lands not assessed at their actual value as the Act prescribes, and in some few townships even without taking into consideration the buildings erected upon them, but, by a sort of common consent, personal property and income are not assessed at all. (See our First Report, p. 100.) Nearly all are, however, in the same class and are treated alike. The non-enforcement of the law, therefore, does not provoke much complaint, and the distribution of taxation fails fairly evenly upon all.

But wherever a village or even a hamlet is found, and, as may often happen, a small shop, for instance, is opened at cross roads, if in addition to his plot of land the shop-keeper's stock in his shop is assessed, as according to law it should be, he at once perceives the inequality of treatment accorded to him and his immediate neighbour, a farmer with grain in his barn, cattle, and farm implements, all free from taxation. (First Report, p. 431.)

In cities and towns, and sometimes in villages a half-hearted attempt is made to assess personal property and income. Some assessment is made of merchants' stocks-in-trade, but the personal property of other persons is not even attempted to be reached. All property of the kind, which in the United States has come to be termed intangible property, such as securities, notes, accounts, and is there scarcely ever reached, is practically unassessed also in Ontario. Only in the rarest instances and by accident, as it were, does the existence of such property become known to the assessor ,and it is then only with reluctance entered on the roll. (First Report, pp. 52, 37, 45.) Assessors know that unless they can ascertain all such property the taxation of part in the hands of a few persons will fall very hardly on those few. They, therefore, make no secret of the fact that they do not attempt to ascertain money on deposit in banks, notes, debts, and accounts.

For like reason there is always only a partial assessment of merchants' stocks, even where their true value is known. (First Report, pp. 56, 61, etc.) Assessors point out that section 7 (24) exempts so much of the personal property of any person as is equal to the just debts owed by him on account of such property. They find that most, or at any rate many, merchants have notes out for payment of the greater part of their stock-in-trade when the assessor comes round, so that the amount of the purchase money unpaid has to be deducted from the value of the goods, and they say that the majority of merchants thus escaping by the letter of the law from having a full valuation made of the goods which they are engaged in selling, it would be unjust to follow the strict letter of the law in the case of those who might have given notes, but have paid cash instead.

No doubt section 7 (24) was enacted to avoid double taxation, and if the merchant were assessed for the whole stock, and the creditor were taxed for the notes, there would clearly be double taxation. It may possibly be also true that the ability of the person taxed to pay is reduced by his debts, so that the property for which he should on correct principles pay taxes, is the amount over and above the indebtedness.

It may be doubted, however, whether the creditor is taxed or taxable in Ontario. He is often not resident in the Province, and even though resident in Ontario, it is unlikely that he becomes taxed in respect of the notes as the law is administered.

If the creditor is a merchant taxable in Ontario, he is assessable in respect of the notes as for personal property if he retains them in his strong box; but if he discounts them in the bank he is not assessable in respect of them, and they are exempt in the hands of the bank.

The above exemption clause, therefore, in existing circumstances in Ontario, obviously places the merchant who pays cash at a disadvantage. He is liable to pay taxes on the full value of his goods, while the man who keeps up a judicious indebtedness on his goods escapes taxation, either wholly or in part, without being hampered in the least degree in dealing with the goods, or by having to conduct his business in other respects differently from merchants who pay cash.

For other reasons the deduction of debts would seem to be an objectionable thing. As Professor Seligman says, page 34:—"It is the universal testimony that no portion of "the tax laws offers more temptations to fraud and perjury than this system of off-sets. "The creation of fictitious debts is a paying investment. In the States, where such "deductions are permitted, attempts to obtain immunity from taxation in this way are "widespread and generally successful. And they are most successful in the case of pro-"perty, which already bears less than its share of the burdens. . . . .

It is not a wholesome state of things that assessors should shut their eyes to the provisions of the law, because they know that assessment is being thus avoided wholly or partially by many, and that if they were to assess the stocks of the remainder an undue proportion of taxation would fall upon the latter. It should not be possible for assessors, at their discretion, to adjust taxation amongst merchants by refraining from making an assessment of stocks at their full value, as the Act requires. It is intolerable that a merchant's fate should depend upon the forbearance of an assessor, that he should escape ruin, perhaps, merely by a friendly assessor's disobedience of the law. Besides, the consequence of thus attempting, contrary to law, to equalize matters as between members of a particular class, is to reduce the share which that class, as a whole, should

bear of the entire taxation in the municipality. Some individuals in the class are perhaps not taxed more than their due proportion, if all were fairly taxed, but many others avoid the share which should justly be borne by them, either legally by the operation of the exemption, or illegally by the forbearance of the assessor, and the effect is to cast the deficiency upon other classes.

The system of taxation in proportion to stock-in-trade is, however, inherently unequal. Businesses are not necessarily prosperous in proportion to the value of the stock-in-trade invested in them. A coal merchant having a small stock and a rapid turnover cannot be compared in that way with one, a jeweller, for instance, who has a large stock but a slow turnover.

Another evil arising from the assessment of merchants' stocks is of a different nature. Merchants who are really insolvent sometimes prefer to give to the assessor substantial figures as the valuation of their stock, in order to keep up their credit a little longer.

To quote Prof. Seligman again (p. 35): "Debt exemption and no debt exemption are "equally bad. The States shift from one policy to the other in equal despair. We are, "therefore, forced to the conclusion that the whole system is unsound. The general pro-"perty tax under either of these two methods produces crying injustice. As there is no "third method possible, the inference is that the injustice is of the essence of the general "property tax."

A slightly better attempt is made to assess incomes. In cities, towns, and villages the persons assessable for income have, as a rule, some figures against their names in the income column of the assessment roll, but the true amount of income is rarely set down, except in the case of persons having salaries, the amount of which is ascertainable from public records, or by inquiry from employers. By such failure to reach all in the class of income taxpayers there also results the double injustice referred to above; the tax falls with great inequality upon the members of the class, and by the failure to realize the amount which should properly come from the whole class the proportion of taxes payable by other classes, notably the real estate owners ,who are always reached, is unduly increased.

The Table Appendix "A" hereto has been compiled from the statistics published up to the year 1901 by the Bureau of Industries, and shows for the years 1886, 1887, 1896, 1897, 1898, and 1899, the total assessed amounts of real property, personal property and income in the cities of Ontario, and the proportion of taxes borne by real and personal property respectively.

As in other countries, these figures show a great and obviously untrue disparity between the values of real and personal property, a constantly increasing value of real estate, and if not an almost equally constant decrease in the value of personal property, at any rate a steadily diminishing ratio of value, as compared with real estate; and that while population and personal property are without doubt annually increasing.

On the other hand, some of the attempts to modify the generality of the tax on real and personal property, instead of improving matters, are the cause of some of the principal anomalies or inequalities in the existing law.

For example, the following exemptions are made from principles of public policy:—

1. Debentures of the Dominion or the Province. (Sec. 7, cl. 18.)
2. Municipal debentures. (Cl. 18.)
3. Stock in toll roads and income derived therefrom. Cl. 22.)
4. The personal property of railway companies. (Sec. 39.)

Other examples of exemptions, to prevent double taxation or for other reasons, are the following:—

5. Personal property invested in mortgage of land or due as purchase money of land. (Interest on mortgages is assessable as income.) (Sec. 7, cl. 24.)

6. Personal property invested in the shares of companies which lend money on security of land. (Cl. 21.)

7. Rental or income derived from real estate ,except interest on mortgages. (Sec. 7, cl. 27.)

8. Personal property of banks and companies which invest the whole or the principal part of their means in real estate. (Sec. 39.)

9. Stocks in a company whose personal estate is liable to assessment in the Province. (Sec. 7, cl. 20.)

10. Bank stocks. (Dividends are assessable against shareholders as part of income. (Sec. 7, cl. 19.)

11. Stocks in railway companies. (Dividends are assessable against shareholders as income.) (Sec. 7, cl. 21.)

12. The stock held by any person in a company the personal estate of which is assessable. (Sec. 7, cl. 20.)

13. So much of the personal property of any person as is equal to the just debts owed by him on account of such property, except debts secured by mortgage on real estate, or on account of unpaid purchase money of land. (Sec. 7, cl. 24.)

Take, for example, exemption No .5, above mentioned.

An attempt is here apparent to simplify, for the taxing authority, the assessment of land by assessing it against the virtual or equitable owner, the person who has the use of it, without considering the shifting interest in it which a mortgagee may have, and to avoid the taxation of the mortgagee as well as the mortgagor in respect of that part of the value of the land which the incumbrances on it represent. There is naturally made, too, an attempt not to leave wholly untaxed the mortgagee, whose personal property invested in the land may make him really the person principally interested in the property taxed.

In the assessment of personal property, as before mentioned, the principle applied to mortgages on land is not adopted. Exemption No. 13 above then applies. The person who uses mortgaged land (the mortgagor), not his creditor (the mortgagee), is taxed for it. In the case of goods, though the merchant has possession of the goods and is selling them, and is in effect the virtual owner, if he has bought the goods on credit, the amount unpaid is deducted as an exemption.

The effect of such a medley of principles is to make the taxation of any given sum of money vary very much according to the use which may happen to be made of it. Two persons may each have $100,000 to invest. On these sums they should presumably pay the same taxes, but, according to the way in which they choose to employ it, the one may pay in taxes 10, or even 20, times the amount paid by the other, and that not by reason of any difference in profit.

Assuming the tax to be 2 per cent. on the assessed value—

(a)	$100,000	in the bank (bearing interest at 3 per cent.) should pay as taxes.....	$2,000
(b)	"	taken out of the bank and invested in Provincial or Dominion debentures	nil
(c)	"	invested in mortgages of land (bearing interest at 5 per cent.).....	100
(d)	"	invested in purchase of land, ...	2,000
(e)	"	invested in municipal debentures	nil
(f)	"	invested in business by cash purchase of goods	2,000
(g)	"	invested in bank stock paying dividends at 10 per cent. per annum (net, say 5 per cent.)	100
(h)	"	invested in stock of a loan company paying dividends at 6 per cent. (net, say 4 per cent.).....	100
(i)	"	invested in stock of toll roads	nil
(j)	"	lent on notes (bearing interest at 7 per cent.) ..... or $140, as the assessor chooses (but more probably not being discovered pays nil.)	2,000
(k)	"	invested in foreign securities	nil

Etc., Etc., Etc.

FAILURE OF THE EXISTING SYSTEM AS TO PERSONAL PROPERTY.

The conclusion would seem to be that in Ontario, as everywhere else, the direct taxation of personal property generally fails to reach the new kinds of property or wealth which modern civilization has produced. The more comprehensive general property tax which prevails in most of the States of the American Union fails in spite of the most stringent provisions for the discovery of personal property. The various attempts to compel its enforcement by stricter inquiries and greater penalties have only brought a train of moral evils upon the community, without reaching the property intended to be taxed. As Professor Ely has said of it: "The more you perfect it the worse you make it." In its application to personal property, it has been pronounced to be unequal, capricious in its incidence, replete with incongruities, and its deficiencies of principle are aggravated and exacerbated by its non-enforcement.

It is in Ontario practically a tax upon the estimated capital of merchants. No other persons are taxed on personal property (other than income in the few cases in which income is taxed), and scarcely any incomes are taxed except a few in cities and towns, and there very unequally. Most villages do not attempt to tax incomes at all.

From another entirely different point of view the General Property Tax fails in its intended effect. When taxes are imposed on different classes of persons in proportion to their ability to pay, measured by their wealth, it is with the object that those persons upon whom the tax is laid shall really bear it. If they can shift it to others they are really not taxed. Experience would seem to shew that when merchants, lenders of money, insurance companies, and many others are taxed on their capitalized property the only effect is to raise the price of goods, the rate of interest, premiums and so forth, so that the tax really falls upon others, the persons who deal with them.

On all grounds the abolition of the tax on personal property would seem to be necessary, and if the taxation of land alone is not suitable to the present condition of society, so as to distribute taxation equally amongst all ,who, on the principles properly applicable in municipal taxation, should bear it, other taxes must be devised and adapted to the current sources of wealth and conditions of society. The difficulty seems to be general, and possibly every country must solve it by different means, using those suited to its peculiar condition and the character of the enterprises in which its inhabitants are engaged.

In England, judging from the practice of more than a century, it is evident that for the purposes of local taxation occupation of land is the most suitable basis.

In the United States the question has been debated for years, but no radical reform has been anywhere adopted.

Besides the above considerations of a general and theoretical character, which apply in Ontario as well as in other countries, from another point of view the system at present in force is bad. It has been pointed out to us, more especially by the Boards of Trade and the wholesale merchants, that the natural conditions of trade are such that wholesale merchants of Ontario necessarily have as their competitors those of Montreal and Winnipeg, and that taxation of merchants is light in the Provinces of Quebec and Manitoba, as compared with that in Ontario. Instances have been brought to our notice of firms which have removed their headquarters from Ontario to Quebec for that reason alone. (See pp. 61, 375 of our First Report.) Such a migration of capital and industry, if general, would of course have a detrimental reaction upon other pursuits and upon the productive value of real estate and taxation would necessarily fall with greater weight on those who were left behind.

PROPOSALS FOR REFORM.

The Single Tax on Land.

The most radical of the proposals for the amelioration of taxation is that which suggests the abolition of all taxes upon personal property, and the levying of all taxation upon real estate, exclusive of improvements. There are many who favour the taxation of real estate only, because, they say that taxes would thus be naturally diffused through the community, the immediate incidence of the tax being naturally shifted, as to some portion thereof, from the person upon whom it originally falls, to others, in proper proportion to their interest in or use of the land or the improvements thereof.

The advocates of the so-called single tax on the site value of land do not consider this to be the result. If it were the result it would be no advantage in their eyes. The supporters of that system to-day are those who view it as Henry George did in his book entitled "Progress and Poverty." A description of the system by quotations from that work is given in the report of the Ontario Commission on Municipal Taxation, dated 24th April, 1893. (See Sessional Papers, 1893, No. 73, page 48.) From these the following are extracted:—

"I do not," he says, "propose either to purchase or to confiscate private property "in land. The first would be unjust; the second needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call their "land. Let them continue to call it their land."

"Let them," he says, ironically, "buy and sell and bequeath and devise it. We may safely leave them the shell if we take the kernel. *It is not necessary to confiscate "land ; it is only necessary to confiscate rent.*" (The italics are Mr. George's).

"Nor to take rent for public uses is it necessary that the State should bother with the letting of lands and assume the chances of the favouritism, collusion and corruption that might involve. It is not necessary that any new machinery should be created; the machinery already exists. Instead of extending it, all we have to do is to simplify and reduce it. By leaving to landowners a percentage of rent, which would probably be much less than the cost and loss involved in attempting to rent lands through State agency, and by making use of this existing machinery, we may, without jar or shock, assert the common right to land by taking rent for public uses."

"We already take some rent in taxation. We have only to make some changes in our modes of taxation to take it all. . . . In this way the State may become the universal landlord without calling herself so and without assuming a single new function. In form, the ownership of land would remain just as now. No owner of land need be dispossessed, and no restriction need be placed on the amount of land anyone could hold. For, rent being taken by the State in taxes, land, no matter in whose name it stood, or in what parcels it was held, would be really common property, and every member of the community would participate in the advantage of its ownership."

"Now, insomuch as the taxation of rent, or land values must necessarily be increased, just as we abolish other taxes, we may put the proposition into practical form by proposing: To abolish all taxation save that upon land values."

It will be seen from these extracts that so far from contending that the tax on land is shifted, Mr. George considers that it remains where originally imposed, namely, on the owner. In the opinion of those who profess to know, it would seem that Mr. Henry George is right in this. (See Prof .Seligman's Essays on Taxation, page 65.)

This does not seem to have been the view of some of the advocates of the system who addressed us. (See First Report, pages 424-5.) It is, however, the view of "The Illinois Bureau of Labour," extensively quoted in the petition presented by the Single Tax Association. (See First Report, page 515.)

In the eighth report of the Illinois Bureau of Labour at page 14 (quoted in the Appendix to the first report of the Commission, pages 518 and 519) it is said :

"When a man's income earned and received is shaved down by the taxing power, it remains shaved down; no question of cost of production is involved. And so of taxes upon ground rents or site values. Such taxes, instead of shifting to tenant or purchaser

any higher rents or prices ,rest upon the original payer, the owner of the site. Ground rent or site value, which is simply a premium for advantageous location, cannot be increased by regularly taxing part of it away any more than it could be by regularly giving part of it away."

It is manifest from the foregoing that the modern single tax idea is not based upon the principle that there should be an equal distribution of taxation amongst all classes of property-owners, and that all should bear their share. On the contrary, the intention is plain that all taxation shall be paid by the owners of land sites, and that the incidence shall not be capable of being shifted by them.

The fundamental basis of this theory is the hypothesis that land naturally belongs to all, and is not, or should not, be the subject of private ownership, and that the increase in its value accrued by reason of its position, and not attributable to improvements, belongs to all, whether the land nominally remains in the hands of a private owner or not. At the same time it is not the desire that all land should be Governmental property. So that not even in new territories, where the land has not yet been sold, and private owners created, would it seem that the Single Taxer would advocate the retention of ownership by the Crown. He would apparently think it best to have the land nominally in the hands of private owners to prevent embarrassment in its distribution and to afford facility in the collection of taxes.

Opponents of the idea have, of course, contended that the increase in value of a piece of land belongs to the same person to whom the increase in the value of any other property belongs, and for the same reason, namely, to the owner, and they have asked : To whom does the increase in the value of stocks or of any article of merchandise belong by reason of an increase in the market price ? To whom does the increase in the stock of a manufacturer of screws and bolts belong ? because iron or coal rises in value and so on.

It does not seem to be necessary to decide between the contestants on the subject. No instance can be pointed to as a precedent in which a community comprising a great variety of interests, has made experiment of the system. The effect of its immediate adoption would obviously and admittedly be to confiscate either wholly or in great part the property of one class of the community. It cannot be said in Ontario that landowners have acquired their property by force or fraud. They have purchased it. The policy of the country ever since it became a civilized one has been to confer and recognize ownership in land as well as in other property. To alter that policy, and without compensation to deprive owners of their property lawfully acquired ,involves a radical change in policy and in the social community, which is not practicable.

OTHER METHODS OF REFORM.

Perhaps the only two feasible substitutes at present for the existing tax on personal property are: (1) An improved and more general income tax, and (2) A tax on the occupiers of land based on its rental value.

These are not systems for which there is no precedent. They are to be found working in some form in other countries. (See Appendix B.) If suitable to the conditions existing in Ontario, they or some combination of them may be practicable, and under either of them the taxation of companies and individuals may be upon the same plan, or special modes of taxing different companies may be adopted.

Principle of Municipal Taxation.

In order to ascertain what is every person's fair share of the burden of taxation it would seem to be necessary, from a theoretical point of view, to know, first, by what rule fairness is to be measured. In other words, upon what principle municipal taxes should be imposed.

Excluding the single tax on land, the principles suggested appear to be two:

(1) Taxation in proportion to ability to pay.

(2) Taxation in proportion to municipal benefits received.

Ability to pay may be the right one in contributions for religious and charitable purposes; so also for national purposes; and it is the one generally considered applicable in local taxation. It may be, however, that for the purposes of municipal taxation, the principle of payment for benefits received from the municipality should also have some application.

Probably neither principle can in practice be applied with more than an approximation to accuracy. Possibly, indeed it can be demonstrated that the two apparently different principles are really one and the same thing.

Income Tax.

This is a tax based on the principle that taxation ought to be in proportion to ability to pay, and should be laid on all property. If this be the principle to be adopted, an income tax, if properly enforced, has been said by Prof. Ely to be the fairest that can be devised, and it falls equitably upon all taxpayers. The annual ability of each person to pay would seem to be accurately measured in general by his annual income.

Such a tax, also, if general, represents a tax on all property, real and personal. Where land is separately taxed the income tax represents a tax on all personal property, but where such combination is the system adopted, it may, perhaps, be necessary, in order to prevent inequality, that land be assessed at its annual value, otherwise those who derive their income from land are taxed annually on their capital while those whose incomes are derived from personalty are taxed only on their income.

Annual values are assessed in England and Scotland, the United Kingdom, Australia, New Zealand, and, nearer home, in Newfoundland.

A general income tax prevails in some European countries, for example, Prussia, France, and the Cantons of Vaud, Berne, and Zurich in Switzerland. It seems to be most successful in England, mainly by reason of its peculiar features, which are adverted to in Appendix B in this report. Even in England it has been much spoken against and its abolition is always being contemplated. (See Wells' Theory and Practice of Taxation, pages 526 to 536.)

The peculiar and successful feature of the income tax in England owes its success to the fact that the tax is a national, not a local, one. It has therefore been possible in England to make provision in most cases for the taxation of income by deduction of the tax at its first source, while it is not yet in the hands of the person who is to receive it. Deduction is in this way made from all salaries, dividends, interest, etc., before they are paid over Such a method is obviously not possible where the taxing area is only a small municipality. The only course, then, is to tax a person in respect to all his income in the municipality of his residence, and that renders necessary what is only a matter of last resort in England, viz., an inquiry of the person as to the amount of his income. Where that is the only means of knowledge the income tax in England, as in every other country, is to some extent a failure.

In England incomes under £160 are exempt. In Prussia only those under $100, and it has been shown that in Germany 51 per cent. of the tax if paid by people whose incomes are between $225 and $412. In England about nine-tenths of those taxed pay on incomes of less than $3,000, but their taxes do not amount to much more than one-third of the total amount.

In the United States this kind of tax has never been popular. A New York Tax Commission in 1886 pronounced against it as inquisitorial and contrary to the republican spirit, and expressed the hope that it might never be introduced into the State of New York. During the Civil War a Federal tax on incomes was practically a failure, and when again introduced, in 1894, the Act was held to be unconstitutional. Virginia, N. Carolina, Tennessee, Texas, California, and Massachusetts (where certain incomes are taxed) furnish the instances in which a limited income tax has formed a part of the tax system of any of the States.

As a State tax it is recommended by Professor Ely as being just and equal, but he is against its adoption for purpose of local taxation, because it is likely to be unequally imposed and to induce persons to change their residences to the localities in

which the burden is lighter, or the tax less well enforced.

The success of an income tax depends on its being enforced so as to reach all incomes intended to be taxed. If this is not done taxation will be evaded, for the few will not bear alone what others should share with them.

The list of Toronto incomes as published by the City Assessment Department in 1900, shows how ineffectual the present attempt to reach income is.

The objections urged against an income tax are thus summed up by Professor Cooley :

"Any income tax is objectionable because it is inquisitorial and because it teaches the people evasion and fraud."

'No means at the command of the Government has ever enabled it to arrive with anything like correctness at the incomes of its citizens, and they resist its imposition in all practicable modes, not only because they desire to avoid as far as possible the public burdens which they are certain are not equally imposed, but also because they are not willing that their private affairs, and the measure of their prosperity should be exposed to the public."

It is plain that under any Income Tax Act which can be enacted for the purposes of local municipal taxation, the difficulties attending the collection of the tax differ only in degree, if at all, from those attending the collection of the general tax on personal property. Salaries of officeholders and employees, that is, the smaller incomes, can be ascertained with some accuracy, but the larger incomes can only be ascertained, as in the case of personal property generally, by inquiry from the taxpayer himself. An income tax has, therefore, to a certain degree, the inquisitoral element, and dependence upon the truthfulness of the taxpayer's return, which are the objectionable features of a tax on personal property generally.

While the Imperial Income Tax Acts can be pointed to as containing provisions which minimize the inquisitorial features of the tax, it is to be remembered that those are precisely the provisions which are least capable of adoption in local taxation. (See supra p. 18 and Appendix B.)

Again, in the case of some persons, there will be a practical difficulty about ascertaining income. There are many persons who, in the course of the earning of their incomes, cannot easily distinguish between, for instance, rent paid in earning their income, and that paid for their ordinary habitation. Many have supplied to them food, light, heat, services, etc., which in any other occupation would have to be considered expenses not deductable from income.

The decisions under the Imperial Income Tax Acts show many subtle distinctions as to what is and what is not income.

Again, some may not be successful and may have little or no income, while engaged in businesses which make large calls on the municipality for the benefits afforded by municipal government. Such persons probably should not escape taxation.

There are also objections on the ground of inequality which have been made for years to the Imperial Income Tax, such as :

(1) That no distinction is made between the temporary and the permanent incomes, that is, the incomes derived from trades and professions, and those derived from land.

(2) That it is not a progressively graduated tax.

It has been pointed out that an income of £1,000 derived from real property of the capital value of £25,000 is taxed only at the same rate as the like income of the trademan with £10,000 capital, from which he makes say £500 for interest and £500 from the exercise of his skill and industry, and at the same rate as the like income of a professional man derived wholly from brain work.

Long ago it was suggested that some equality between incomes of these different kinds might be produced by making graduated allowances, for example :

8¼ per cent. from incomes derived from land.

15 per cent. from incomes derived from houses.

33 per cent. from industrial incomes.

20 per cent. from incomes derived from metals, mineral wealth, etc.

10 per cent. derived from earthy minerals.

These suggestions have never led to anything practical. To make even such allowances fair, the classes would have to be very numerous in order to avoid placing in the same class, as is done above, the sleeping partner in a large firm, and the hard working country doctor. The classification would alse probably require to be from time to time varied.

Tax on Rental Values of Land Occupied.

The tax on rental value of land occupied is the other proposed substitute for the present tax on personal property. Perhaps it is a kind of tax suitable only for cities and towns, and possibly villages.

This tax has been considered by the Massachusetts Tax Commission (in its report in 1898 in reference to the partial rental value tax recommended by a majority of that Commission) as a rough method of estimating income by having regard to the evidence of it which is furnished by the land and buildings occupied by each person. It may also be looked upon as a method of measuring by the land occupied in a municipality the extent of the benefits received by the occupant from municipal government and enterprises, just as is the case in regard to the tax imposed on the land itself in the municipality.

By some such tax in effect all local municipal expenditure is defrayed in the United Kingdom.

A similar tax is imposed in Australia and New Zealand, though sometimes combined with other kinds of taxes.

A partial tax of this nature on dwelling houses only was recommended by the Massachusetts Tax Commission in 1898, but the recommendation was not adopted by the Legislature.

The same principle was the basis of a recommendation of the New York Tax Commission in 1870. (See supra p. 8 and Wells' Theory and Practice of Taxation, page 635 note.)

A business tax on the same principle has been in force in Montreal and Quebec for many years.

In Montreal there is also a tax of 7½ per cent. levied on the rental value of all dwelling houses for the purpose of providing water supply.

Provisions for a similar tax in Winnipeg and Brandon have been enacted by the Legislature in Manitoba.

The obvious arguments in favour of this tax are :

1. Its simplicity and ease of administration.
2. The absence of inquisitorial features.
3 The impossibility of fraud and evasion of taxation.
4. The certainty of a definite and stable revenue by this means.
5. The tendency which it has to foster commercial enterprise and encourage industry and ability

The objections to it are based upon the notion that taxation should be in proportion to ability to pay, and it is said that it does not reach the rich miser or the bachelor who only occupies a room or two, and that it is unequal in taxing alike persons having very different families or incomes.

These are not objections if the basis of taxation is benefit received from the municipality, and in the case of persons having unequal families an income tax is equaly defective, because as between two persons with the same income the tax must fall more hardly upon the man with the larger family.

No doubt under a rental value tax persons with large incomes, who keep up only a moderate style of living, may escape some taxation which they might be made subject to under an income tax.

An income tax generally exempts incomes up to a certain amount—in Ontario at present, $700. If properly enforced it should reach all taxable incomes over $700. It would, therefore, seem to reach more of the persons with small incomes than would a tax on rental value allowing what would seem to be a suitable exemption. Assuming

what seems to be considered correct by writers on the subject, that rent for purposes of a dwelling house represents about one-eighth of income, a rental value tax exempting assessments of $4,000, or under (or about a rent of $200) allows in effect an exemption from taxation in the case of persons whose incomes amount to $1,600.

A rental value tax does not pry unduly into any man's private affairs. Its assessment may be made almost as matter of arithmetic. Its amount does not depend upon the kind of occupation a man is engaged in, and it does not consider whether he is successful in his occupation or not.

Upon any principle by which industry is to be exempt, wholly or partially, from taxation, a tax on rental values would seem to be preferable to an income tax. Two persons may occupy side by side in the municipality, premises of exactly the same character and carry on exactly the same kind of business, but the one may be more successful than the other and earn double the income. By a tax on rental value he is taxed equally with the other for the benefits arising from municipal government, in which they equally share, but if he is more successful in his business than his neighbour engaged in the same business, and starting with equal advantages, it allows him to retain untaxed the gain derived from his superior energy, industry or ability.

It does not seem practicable to formulate a system of taxation which shall be applicable to both companies and private persons. If the tax on personal property is abolished in the case of private persons, it ought in theory also to be abolished in the case of companies, but a tax on real estate owned by a company, coupled with a tax on the rental value of real estate occupied by it, would not in the case of some companies, notably express companies, impose upon them any tax worth considering or at all comparable to the benefit which they receive, if not directly from the enterprises of the municipality, at any rate indirectly from the aggregation of population by reason of which alone their business can be conducted at all. A tax on rental values would, therefore, seem not to exclude a special and separate system of taxation in regard to companies based upon their general wealth.

The recommendation of the Massachusetts Tax Commission (1898) in favour of the abolition of the tax on intangible personal property and income, leaving the existing tax on tangible personal property, and adding a rental value tax on dwelling houses, does not seem to secure equality. It leaves a merchant's capital invested in stock to be taxed, and taxes him as well as others indirectly, as the Commission regarded the matter, with reference to his income which presumably comes from his capital already taxed.

So a tax laid upon all except merchants and a rental value tax on the places of business of merchants, would seem to be unequal.

MUNICIPAL TAXATION IN MONTREAL.

As the system in force in Montreal was, in the representations made before us by the Board of Trade, pointed out as one for consideration and possible imitation, it may be useful to glance at its prominent features.

Business Tax.

The business tax in Montreal has been imposed for many years, and is at present regulated by the Act 62 V, c 58, s 363 which is the special charter for the City of Montreal. Section 363 authorizes the council to impose by by-law a tax to be called "The business tax" on all trades, manufactures, financial or commercial institutions, premises occupied as warehouses or storehouses, occupations, arts, professions or means of profit or livelihood, carried on, exercised, or operated, by any person or persons in the city"; but the tax is not to exceed 7½ per cent. of the assessed money value of the premises

in which the trades, manufactures, arts, professions or means of profit or livelihood are respectively carried on.

The city has passed a by-law under this Act, sec. 2 of which is in the above terms. The rate imposed is, except in some special cases, 7½ per cent. on the annual values. A special rate, upon a sliding scale, is provided in the case of clubs, inns, hotels, restaurants and saloons.

In the case of distillers the rate is $80 for every $400, and in the case of brewers $60 for every $400, of assessed yearly value of the premises occupied and sued. The by-law also imposes amongst others the following special taxes.

On Banks.

(1) When the paid up capital of the bank is $1,000,000 or less....	$ 400
(2) When the paid-up capital of the bank is more than $1,000,000, but does not exceed $2,000,000	500
(3) When the paid-up capital of the bank is above $2,000,000....	600

On Insurance Companies.

On life, accident, guarantee insurance companies doing business and taking risks in the city	$ 200
Marine insurance companies	100
Fire insurance companies	400

Brokers, Etc.

Stock brokers, financial agents, money lenders, and real estate agents....	50

Vehicles.

Owners of pleasure vehicles of various kinds enumerated, from $2 to $15.

Horses.

For every working or hire horse (not applicable to carters and hackmen)	$2 50
For every pleasure horse	6 00

Licenses.

License fees are also payable for vehicles, bicycles, etc., and in the case of a large number of employments (section 13 of the by-law), such as in most cases are also subject to regulations and license under municipal by-laws in Ontario.

TAXATION IN WINNIPEG.

By the Manitoba Act of 1893, 56 V., c. 24, s. 8, provision is made for the imposition of a "business tax," instead of taxing personal property, in the case of the following persons:—"Every person, firm, partnership, company, or corporate body that carries on business in any way in the city as merchant, trader, manufacturer, banker, money changer, lawyer, physician, dentist, photographer, auctioneer, grocer, baker, butcher, huckster, mechanic, pawnbroker, livery-stable keeper, tanner, land agent, commission agent, ticket agent, ticket seller, telegraph agent, telephone agent, inspector of any kind, agent of any kind, or who carries on an insurance business of any kind or acts as agent for any of the above-mentioned businesses, or who carries on any other business, trade, occupation, manufactory, art or profession not above detailed."

The amount for which such persons are to be assessed is arrived at by capitalizing the annual rental value. and multiplying it by 5; or, in the case of barbers, blacksmiths, carpenters, photographers, feed and sale stable keepers, and all other mechanics, artisans, or workmen who do not carry stock of over $200 by multiplying it by 3⅓; and in the case of retail merchants by multiplying it by 4⅙.

Classes of businesses are enumerated to which these provisions only apply; in all other cases, where the rental value exceeds 75c. per square foot of floor surface occupied, a special method is detailed for computing the assessment according to floor area occupied. (See 1893, c. 24, s. 8 b.)

Later legislation makes special cases of barbers' shops and curling rinks.

It would seem that this artificial method of finding the amount at which such persons are to be assessed has been adopted in order that one rate may be struck upon all the assessed amounts appearing in the roll. The equalization of the assessments can be only approximately made by such a process.

BUSINESS TAX IN BRANDON.

By the Act of 1900, 63-64 V., c. 35, s. 2, the Council of Brandon is required to levy by by-law a business tax very similar to that imposed in Montreal except that the tax may be as high as 12½ per cent. on the annual rental value .

Special taxes are also authorized on banks, lumber yards, telegraph, and telephone companies, electric works, agricultural implement warehouses, and owners of horses and vehicles.

SUGGESTIONS FOR THE AMENDMENT OF THE LAW IN ONTARIO.

The principal complaint against the system of local taxation in England (where the basis of taxation is the occupation of land) is not in regard to the relative burdens of real and personal property, but in regard to the relative burdens of owner and occupier of land, and because the numerous and various local rates are not all laid upon owner and occupier equally. This, of course, is not now a source of difficulty in Ontario. Owners of land bear local improvement rates, and the users of water pay water rates, as a rule, but the general municipal rate is laid upon all in proportion to the assessed values inserted in the assessment roll. It is only necessary that the assessment be in due proportion.

A system of local taxation based on ownership and occupation of land is, of course, not necessarily the taxation of land only. Land may be taxed against both the owner and occupier, as at present is done, and a personal tax may be also levied against the occupant of land in lieu of a tax on his personal property. The owner of land might in this way be taxed in respect of the land as owner, and also in respect of his personal property, by reference to the land, if he is the occupant as well as the owner. The value of the land in the latter case is only a convenient method of measuring his means apart from the land.

The objection to the introduction into Ontario of such a system is that there are persons of very large means, derived from personalty, who can now, but would not then, be adequately taxed. It is urged by some even in England that there should be some return to the old assessment of "means and substance," because it would catch a great deal of men's "substance" not now subject to local taxation ; but the equalizing effect of the Imperial taxes prevents this suggestion from being seriously considered . (See Appendix B.) Other reformers, who think also that all taxation should be borne in proportion to means, consider that as the land and the houses, buildings and permanent fixtures upon it are the things specially benefited by municipal institutions, they should chiefly bear local taxation, but that, in order to equalize matters, a percentage should be added to the Imperial income tax and death duties.

In Ontario there do not exist the circumstances which in the United Kingdom thus equalize taxation to a large extent, as between owners of real and personal property. The

succession duties (which are a provincial, not a municipal, tax), are perhaps all that can be pointed to as tending in that direction.

The abolition of taxation on personal property, and the substitution of taxation based on rental value of land occupied ,while likely to effect a fairly just distribution of taxation amongst most classes of the community ,would clearly fall with undue lightness upon some persons enjoying very large incomes from personal property. It may, therefore, be necessary by some other tax to make such persons bear their due share of local burdens. A rental value tax, if it is correctly to be regarded as an indirect method of gauging income resembles, and in regard to some classes of persons it is, as amongst the members of the class, in effect a tax on income. To levy a direct tax on the incomes of those not duly reached by a tax on rental values would, therefore, be a homogeneous method of proceeding.

CONCLUSIONS.

One conclusion which can unhesitatingly be drawn is that the tax on personal property is a failure, and that it is a hopeless task to attempt to perfect it by further legislation. It should therefore be abolished; and if taxation is not to be borne by land alone some substitute for it must be devised.

Whether it be or be not generally correct in principle that all municipal taxation should be upon land alone, the application of such a principle has seemed to us to be not practicable in Ontario. It is at any rate not one in favour of which any general opinion has been expressed. Assuming, therefore, that some method of taxation of all persons is to be adopted, whether in proportion to their means or to the municipal benefits received by them, some substitute for the tax on personal property must be found.

The only feasible substitutes appear to be taxation in some form directly on income or by reference to rental value of land occupied.

Objections to each of these methods have been indicated above, but in our opinion a combination of the two will fairly meet all difficulties. We have obtained from a number of cities and towns some statistical returns, with the view to ascertaining what the effect would be of the introduction of such a tax in the place of the present tax on personal property. Unfortunately these returns have been too incomplete to demonstrate results with absolute certainty. In some respects estimates only could be made where accurate figures were to be desired. The returns have, however, been sufficient to convince us that a combination of methods, such as we recommend, not only will yield a larger sum annually than is now produced by the tax on personal property, or at the least as large a sum, but also will distribute the aggregate amount of taxation more equally.

It is quite possible that the plan suggested is open to attack from a theoretical point of view. It may be wanting in homogeneity, and may possibly not tax all classes upon exactly the same basis, but when one comes to consider the classes to be taxed, and how each by practicable means can best be made to pay its due share of the aggregate of taxation, it seems impossible to apply, in all cases, the same or even analogous methods.

If there were no other ground upon which a rental value tax could be justified so far as merchants are concerned, justification is found in the fact that, in the Provinces in which their competitors mainly are, that tax has been adopted with results most beneficial and encouraging to merchants, and without any counter-complaint on the part of other taxpayers.

By the Bill which we have prepared it seems to us that of the three classes into which the community may be divided, namely, (1) the rich, (2) the poor, and (3) the neither rich nor poor, the members of the first must be fairly reached, and those of the second almost exempt. Amongst members of the third class comparisons showing some inequality may perhaps be made, but we think that the plan proposed will be found to make a large number of persons pay comparatively small sums, even though perhaps with some slight inequality of proportion, where, under the present system, a few are paying large sums and the rest next to nothing.

We think also that the returns from the new tax proposed by us should, by exceeding the returns now received from the tax on personal property, result in substantial relief of the owners of land.

QUASI PUBLIC CORPORATIONS.

In England, for local purposes, no different method of taxing corporations is adopted from that applied in the case of private individuals, the annual value of land occupied is in all cases the basis of assessment. The land, whether occupied by the owner or by a tenant, is assessed at the value of the rent which can be obtained from a tenant.

In England.

Railways.

The property of a railway is rated in every parish as in the case of property of private persons, at the rent for which it might reasonably be expected to rent to a tenant. Since in no instance is any section of a railway in any parish actually so rented, the inquiry is naturally attended with difficulties, and many intricate calculations have to be made. The business actually carried on being that of the running of a railway, it is assumed that the "hypothetical tenant," as he is called, occupies for that purpose, and the question is the value of the occupation for that purpose. In Melbourne Tramway, etc., v. Fitzroy, 1901, A. C. at p. 170, Lord Hobhouse says: "It is quite true that there are difficulties in applying the test of the hypothetical tenant to property which is not subject to competition of the market. But that is the test which the Acts of Parliament do apply; though in the case of unmarketable property a larger amount of conjecture is necessary than in ordinary cases.

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"The city claims contribution to its expenses from every occupier of land within its area according to the value of his occupation. That value is what the thing is worth to use, whether it be ascertained by the hypothesis of a tenant's rent or otherwise. Its worth to use cannot be affected by the bargains which the actual occupant has made in order to acquire the occupation. They may be profitable to him or the reverse, but they do not enter into the question between him and the rating authority."

See also Farnham, Flint, Gravel & Co. v. Farnham Union, 1901, 1 Q. B., 272.

The gross receipts from the business are the chief available means of ascertaining the value of the occupation. By a long course of decision there has been established what is called the "parochial principle," namely, that the rateable value in each parish is to be measured by the earnings and expenses in the parish. A return is made by the company of their gross receipts, from which those attributable to the parish are ascertained.

The tenant is regarded on the one hand as receiving the gross receipts, and on the other as having to pay the working expenses, and to provide rolling stock, stores and capital to carry on the concern. He is assumed to consider, in view of the amount of the receipts, what rent he can afford to pay, so as, after meeting the working expenses and other expenses necessary to maintain the property in an efficient condition, to enable him to receive a reasonable profit for himself.

As the general rule the gross receipts and working expenses (including the rates) in the parish are first calculated, and the latter are deducted from the former, giving the net receipts for the parish. The working expenses in a particular parish can only be an approximate estimate, but the decisions have established rules for making the estimate. (a)

(a) It would seem that sometimes the working expenses of the entire line are deducted form the entire gross receipts, then the portion of such receipts attributable to a particular parish, when afterwards found, represent the net receipts for the parish, i.e., the net receipts attributable to the running line and stations.

The running line is the revenue-producing property. Stations are regarded not as sources of profit, but of expense. The tenant pays rent for them as well as for the running part of the line, but receives no return from them. In ascertaining the value of each mile of running portion a deduction is made for the value of stations. It is made in the form of a percentage on gross receipts.

The deduction for stations having been made thus, the remainder represents the net receipts divisible between landlord and tenant, attributable to the line in the parish.

The next step towards finding the rental value is to make deduction for the "tenant's profits." He would not give a rent equal to the whole of the net profits, for he would then have nothing to induce him to become tenant. A share of the profits is allotted to him, therefore, which is estimated by taking some percentage on tenant's capital required, which capital is also the subject of calculation, and is not arrived at by any uniform method.

Having deducted the "tenant's profits," the remainder is the estimated gross rental from which finally is subtracted the "statutory deductions" for "repairs, insurance, and other expenses necessary to maintain the hereditament in a state to command rent." The remainder is the net annual (or rateable) value.

Where, however, it is the case that the parochial expenses absorb the parochial profits, the line is still to be rated to the tenant, for a reason which seems a little inconsistent with the "parochial principle," and with the idea of an actual tenant in the parish not interested in other parishes, namely, because it contributes to and increases the profits earned in other parishes, and the profits so enabled to be earned in other parishes by his occupation are taken into account. The instances in practice which add this complication to the subject are usually cases of lines held under lease or branch lines worked at a loss in order to earn profits in another parish.

Water and Gas Works, Telegraph and Telephone Companies.

The exercise by such companies of the right which they have of laying down pipes or of affixing wires to buildings has always been held to be an occupation of land, and such companies are rateable in respect of such occupation. The profits earned by the companies are taken into account in the same way as in the case of railways in fixing the value of their beneficial occupation.

As in the case of railways, too, the question is what rent a tenant can afford to give, the tenant in considering this would first inquire as to the profits which can be made out of the undertaking. Gross receipts are, therefore, first ascertained, and working expenses deducted, the result being the net receipts. The next question is how much of these net receipts a tenant can afford to pay as rent. He would not pay the whole of the net receipts, "tenant's profit" is, therefore, deducted. The remainder represents the gross estimated rental which a tenant may be expected to pay where the landlord bears "the cost of repair, insurance, and other expenses, if any, necessary to maintain the hereditament in a state to command rent." By taking these expenses from the gross rental the next annual (or rateable) value is found.

The practice in the case of water and gas companies is to ascertain the rateable value of the whole system and to apportion that rateable value against the several parishes into which the system extends.

IN THE UNITED STATES.

In the United States, scarcely two States are alike in the methods of taxing corporations. Except in some States where capital stock is the basis of taxation, ordinary corporations for business purposes are generally taxed like private persons, but the taxation of corporations of the kind sometimes called "quasi-public corporations" seems to be in general according to one of two methods, namely (1) Taxation of property ad valorem, that is either (a) upon the real and personal property of the corporation itemized and valued in detail as in the case of natural persons, where the general property tax prevails; or (b) by a valuation of the whole concern as a going concern, by the

"unit system" as it is called; and (2) Taxation on some artificial plan, adopted as a means of roughly estimating the taxable capacity of the corporation, such as a percentage on annual gross receipts. The latter method seems to have been first applied to railway companies in Wisconsin in 1854. and has remained the mode of taxing railways there ever since.

There is a very general tendency throughout the United States, in the case of railways more especially, to make earnings form the basis for fixing the amount of taxes, and to impose a tax of a percentage on earnings rather than to make a valuation of the enterprise as a going concern or of its property in detail.

Several prominent States furnish exceptions, and amongst them Michigan, only two years ago, reverted from a system of taxation upon gross receipts to that of the ascertainment of the actual value of the railway enterprise by means of an elaborate and careful examination and assessment of its entire property and assets by a specially constituted State Board, as being more in harmony with the mode of taxation adopted in that State in regard to other persons. (a)

This is especially noteworthy on account of the strong terms of approbation in which taxation on gross receipts (with special reference to the method in vogue in Michigan) was spoken of by a committee appointed in 1870 by the Convention of State Railroad Commissioners, which made an important report. Amongst other passages in that report the following may be quoted :—

"The conclusion at which your committee arrived was that all the requisites of a sound system were found in taxes on real property and on gross receipts and in no others; in fact that when these were properly imposed no other taxes were or could be necessary, as nothing would escape untaxed. Under this system the real estate of the railroad corporations held for corporate use, outside of their right of way, would be locally assessed exactly in the same way as the real estate of private persons or of other corporations adjoining it was assessed. There would be no distinction made in regard to it. It is the ordinary tax on real property. Beyond that a certain fixed percentage established by law and of general application should be assessed on the entire gross earnings of the corporations, and this should be in lieu of all forms of taxation on what is known as personal property. Under this system the rolling stock of the corporation would not be assessable, nor its securities, whether stock or bonds, either indirectly through the corporation or directly in the hands of those owning them. The entire burden, be the same more or less, would be imposed in one lump on the corporation and levied directly. It does not need to be pointed out that this system is perfectly simple; that under it taxation is fixed by a general law and not by local valuations; that it is thoroughly proportionate, inasmuch as the amount levied depends on the amount of gross receipts; finally, it can be ascertained by anyone, and can by no possibility be evaded."

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"Finally, the committee will say, that of all the systems of taxation examined by them, those in use in England among the countries of Europe, and in Michigan and Wisconsin, among the States of the Union ,seem to them most intelligent and in conformity with correct principles. The Michigan and Wisconsin systems would seem to be especi-

(a) The Act commonly spoken of as the "Atkinson Law" intended to bring about this change was declared unconstitutional as not being within the rules as to uniformity of taxation provided for in article 14, sec. 11, of the constitution of Michigan; but in 1901 another Act (No. 173) was passed, which, presumably avoiding the defects of the previous Act, provides for the annual assessment by the State Board of Tax Commissioners of the property having a situs in the State of all railroad companies and other (enumerated) transportation companies. The property to be assessed is "all real and personal estate in the State, including the right of way, roadbed, stations, cars, rolling stock, tracks, waggons, horses, office furniture, telegraph and telephone poles, wires, conduits, switchboards, and all other property." This does not apply to real estate not actually occupied in the exercise of the franchises. but such other real estate is to be taxed as the real real estate of other persons.

ally commendable. The systems in use in many of the older States, on the contrary, and notably in the States of Massachusetts, New York, Pennsylvania, and Ohio are very cumbersome, and present hardly any features worthy of study or imitation."

Among the merits of taxation on gross receipts are two, namely: that it is comparatively simple, and that there is some degree of automatic variation in the taxes, according to the varying prosperity of the concern. Among its defects are its inequality as amongst corporations of the same class and the difficulty of fixing a rate which will correctly gauge the relative taxable capacity of the corporation as compared with other taxpayers.

The earning power of a concern, as represented by its annual gross receipts, is a usual, and sometimes the only available, means of determining its value, but the volume of receipts, though large, may be obtained only by such a large expenditure that the profits are small. As amongst several companies of the same kind, therefore, the amount of their respective gross receipts will not furnish a reliable basis for a comparison of their respective actual, or net, profits. With the same value of line rolling stock and other property, two street railway companies may be doing business in localities having very different populations, and encountering very different conditions of traffic, and the receipts of one may easily be larger than those of the other, though both have much the same value of property and amount of working expenses.

The Board of State Tax Commissioners of Michigan in their report for the year ending 15th of December, 1900, deal with this subject in finding as they do against a specific tax on gross receipts and in favour of a valuation, made by experts, of the various railroads.

From that report, in order to show by their own words exactly what the Commissioners think and have done, the following passages may be extracted :—

"The existing statute for taxing railroads is not only unjust to the State, as has been shown, but it is also unfair to the railroads themselves. The operation of a specific tax on gross income tends to bring about a marked inequality in assessment as between the roads. Conditions of operation do not enter into the question, and a road, by reason of its favourable conditions of traffic, may be operated at a very much less ratio of expense to income than another road of equal length having expenses at a much higher percentage. Where its gross income may be the same, its net earning power and its actual net worth may be much less than the former, and it is manifestly unjust that it should, by reason of these adverse conditions, be required to pay as much tax to the State. Gross income in no case fairly represents the earning power of any property, and is, therefore, an unfair basis of value in any case; and more particularly the existing statute in Michigan is unfair, inasmuch as it bases the taxable income upon the mileage of a road; thus, in the case of two roads earning the same gross income, one of which has twice the mileage of the other, and both representing the same cost per mile of construction and equipment; the shorter road pays, per mile of road, nearly or quite double the tax of the longer road per mile."

"To illustrate: A road 200 miles in length earns, gross income, $500,000, and pays specific tax on $13,500, which equals on each mile of road a tax of $67.50.'

"Another road, 100 miles in length, costing for construction and equipment the same amount per mile, and hence one-half the total cost of the longer road, earns, gross income, $500,000, and pays specific tax on $14,750, which equals on each mile of road a tax of $147.50"

"The shorter road, by the operation of the existing law, pays $1,250 more tax than the longer road, upon exactly the same amount of gross income, whereas the true cash value of both of these roads, operating at the same percentage of expense, is practically the same."

"There is nothing whatever to be said in favour of the existing method of taxing railroads in the State as against the manifest objections to the system from both the standpoint of the State and the railroad."

"A specific tax is not a uniform tax."

"The application of such a tax is required only when the Legislature desires to undertax or overtax."

"It is now claimed that properties paying specific taxes are undertaxed, and there is nothing in the constitution which would prevent the Legislature from overtaxing them."

"The only method by which a specific tax can be made just is by first ascertaining the value of each road and applying thereto a rate that would produce the same amount of revenue as would accrue to the State if such property were assessed and taxed under the general tax laws."

"It is noticeable that under the system of specific taxation, the taxes paid by the railroad companies are at widely different rates upon the actual value of their properties, one company paying as high as $29 on $1,000 of its property ,while another pays as low as $1.00 on $1,000 of property. (pp. 144-5.)

The Michigan Board of State Tax Commissioners base their method of valuation on the provision of law in force in Michigan that "all assessments hereafter authorized shall be on property at its cash value."

They say: "It is impossible to arrive at the cash value of any property unless all the elements which enter into and make the cash value are considered. Therefore, in assessing the street railways of Detroit the cost of reproducing the tangible property, the fact that they had a monopoly right, the earning power, in fact, everything which gave the property of each corporation an added value, were considered precisely as the law commands to be done in assessing farm lands and other properties in the State."

Again: "The earning power of a property often determines the market or cash value of it, and in many cases is the only means which can safely be relied upon. But the earning power embraces in its term many things, such as advantage and disadvantage of location, quality, quantity, market facilities, environment, and many other conditions."

"None of these things, however, can be assessed separately nor valued separately, but are simply considered as a means of fixing the true value of the property as an entirety. With reference to farming land, it is to be said that neither location nor quality is assessed as a separate and distinct element of value; neither are advantages and disadvantages separate and distinct from the land, but all these elements must necessarily be considered as a whole in fixing the value of the land. Farming lands in one locality may be more valuable than in another locality, because they are nearer to the market for the product of such lands." (p. 146.)

Again: "The present law requires the Board of State Tax Commissioners to report specifically the true valuation of the property of corporations paying specific taxes. This the Board has done. To ascertain the true value of the property of a railroad company, for instance, the Board took into consideration the cost of reproducing such property, its earnings and profits, the character of its business ,its location, the par and market value of its stock and bonds, and, so far as it could, every element and condition which added to or detracted from its supposed value."

"The Board has not been unmindful of the various opinions regarding proper methods of valuation, nor the controversies over the question of assessing intangible properties. It conceived, however, that, whenever it was instructed to ascertain the true values it should do its work in accordance with well-known business methods. It knew that many of these corporations, each one of whom, 'by the business which it transacts by combining into a single use all the separate pieces and articles of tangible property, by the contracts, franchises, and privileges which it has acquired and possessed,' has created a corporate property more or less valuable according as it produces an income greater or less in amount."

"In the language of Justice Brewer of the United States Supreme Court: 'It is a cardinal rule which should never be forgotten, that whatever property is worth for the purpose of income and sale, it is also worth for the purpose of taxation.' It has been the aim of the Board to ascertain what these properties are worth for the purposes of income or sale, believing that to be a fair valuation for any purpose." (p. 147.)

In regard to the ad valorem method of valuation—the actual value of such an enterprise as a railway or other transportation company includes, besides the value of its visible property, the indefinite thing commonly spoken of as the franchise (or the "special franchise" to distinguish it from the corporate franchise or right of the concern, if a corporation, to exist and do business as a corporate entity.) The special franchise is in the nature of a special privilege in regard to the business of the concern, and corresponds somewhat to the good-will of a mercantile business. It is of fluctuating value, not necessarily in proportion to the capital or property invested in the enterprise, but depending upon various adventitious circumstances which may render the privilege valuable, such as increase of population and the extent to which the privilege prevents competition.

The assessment of visible property, by itemizing it and attaching value to each item, does not ordinarily take into consideration the special franchise. In some States, however, the special franchise is expressly made an item to be valued, and under the mode of valuation adopted by the Michigan Tax Commissioners it would seem to be included. (a)

In regard to some of the methods adopted in the United States, and more especially in regard to that which is called the "Unit System," by which an ascertainment is made by the actual value of the business of the corporation as a whole for the purposes of income or sale, it is to be observed that to corporations so treated a test of value is applied which is not used in the assessment of the property of private persons, except where taxation is upon income. In the valuation of a farm or business premises no inquiry is made as to the actual earnings of the farm or business. The rental value of the land may be considered. as a means of arriving at the actual value of the land, but the net income resulting from any particular use of the land is not considered. A valuation is made of the real estate, as improved (with buildings and fixtures thereon), and, in the case of a business, also of the plant or personal estate belonging to it. The business carried on may or may not be profitable, but that is not a matter which is made to affect the valuation of the tangible property further than this, that one element entering into the value of the land is its situation and its eligibility for conducting a business of the kind actually carried on. or some other profitable business.

By some of the methods of artificially estimating the taxable capacity of a corporation the franchise is necessarily one of the elements of value directly or indirectly considered. It is one of the causes of the profitable carrying on of its possessor's business, and it therefore affects the volume of gross receipts.

When the franchise is directly valued it may be described to be the value which there is in the concern over and above the value of its real and personal property. One of the approved methods of indirectly testing the value of a concern is by taking the market value of its stock and bonds. The often quoted passage in the judgment of Mr. Justice Miller on the subject in the Street Railroad Tax Cases, 92 U. S., 604, is as follows:—

"It may be assumed, for all practical purposes, and it is perhaps absolutely true that every railroad company has a bonded indebtedness secured by one or more mortgages. The parties who deal in such bonds are generally keen and far-sighted men, and most careful in their investments. Hence the value which those securities hold in the market is one of the truest criteria, as far as it goes, of the value of the road as a security for the payment of those bonds. These mortgages are, however, liens on the road, and, taking precedence of the shares of the stockholders, may or may not extinguish the value of his shares. They must in any event affect that value to the exact

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(a) It would seem not to be clear under the law of Michigan whether or not the value of the special franchise should be taken into consideration—(see Report, 1900, p. 136)—but the Board of Tax Commissioners indicate at p. 33 as their opinion that whenever corporate property can be assessed as a unit the franchise may be included."

amount of the aggregate debts. For all that goes to pay the debt, and its interest diminishes pro tanto, the dividend of the shareholder and the value of his shares. It is, therefore, obvious that when you have ascertained the current cash value of the whole funded debt, and the current cash value of the entire number of shares, you have, by the action of those who, above all others, can best estimate it, ascertained the true value of the road, all its property, its capital stock, and its franchises, for these are all represented by the value of its bonded debt and the shares of its capital stock."

When from the value of the concern, as thus or otherwise ascertained, there is deducted the assessed value of its real and personal property, any remainder represents roughly the value of the franchise. This would seem to be what is practically assessed as the special franchise in the State of New York, where, however, its value is attributed to the use of the highways and other public land, and it is by statute made taxable as "land" of its possessor. The method pursued by the State Board of Tax Commissioners of New York is succinctly as follows:——First, there is ascertained the value of the entire corporate assets. No hard and fast rule for this purpose is followed; the cost of reproduction of the real estate, the earning capacity of the property as a whole, the value of the capital stock and surplus and of the bonded indebtedness are all considered, together with any surrounding facts and circumstances which tend to enhance or depreciate the value of the corporate property, such as, for instance, the amount of floating debt or liabilities of any kind not included in bonded indebtedness. Having thus arrived at the value of the entire corporate assets there is deducted all the tangible and intangible property not part of or connected with the special franchise. (a)

In Ontario the special franchise has not hitherto been assessed, and, speaking generally, it may be said that quasi-public corporations have only been assessed in respect of land. In the case of steam railways, the land has only been assessed at the same value as other land in the neighbourhood, without regard to the track or structures on it, other than buildings proper, and without regard to its value to the company for the purpose of a railway. In the case of other companies exercising special franchises, that is using or having some special right or privilege in respect to highways, such use or right or privilege has been regarded as a right over, or interest in, land, and the value of the structures placed on the land has been considered, though the value attached to them has generally been inadequate.

One of the most difficult of the matters referred to us has been the question, what plan should be adopted for the taxation of such corporations? Theoretically, the taxation of corporations should be upon the same principle as is adopted in the case of private persons. If the valuation of itemized property is a fair way of estimating the taxable capacity of the one, so, prima facie, it would seem to be of the other; if the real property of private persons is taxable, and their personal property not taxable, the same should be the case with corporations; or, if the annual ability of the private person is accurately measured by his annual income, there does not seem to be any reason why the same would not be just in the case of corporations.

Accounts of a corporation can be kept, and an inspection of them may be compelled, more easily than of those of a private person, so that any means by which it

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(a) See also Appendix C. The New York Act requires to be assessed, as part of the "special franchise," all the tangible property on highways, etc., used in connection with the special franchise. Such tangible property would, under provisions of the draft Bill appended to this report, be assessed separately from the special franchise by the Provincial Board as land of the corporation used in connection with the special franchise. The "special franchise," as defined in the Bill, does not (unlike the New York Act in that respect), include such tangible property. It includes only the value of the right to use the highways, etc.

is considered that the property of a private person may be brought to light will almost a fortiori be appropriate in the case of a corporation.

Where the system of taxation is the general property tax, the ad valorem method of assessment of tangible property applied to corporations is appropriate. If an income tax is the annual tax for a private person, it does not seem to be proper that a tax at the rate levied on incomes should be levied on the value of the aggregate real estate and other property of a corporation. Its relative taxable capacity would not seem to be justly found in that way.

If, as is proposed, private persons are not to be taxed on personal property, corporations should not be so taxed. A taxation upon gross receipts means taxation upon the whole value of a concern (including therefore personal property) measured by its income, without directly assessing either the real or personal property of the concern.

A number of quasi-public corporations were represented before us—(see former report, pp. 137, 153, 393, 411, and 507)—and suggested the following outline of a mode of taxation to which they were prepared to submit.

"A tax, as hereafter directed to be ascertained, shall be imposed upon 60 per cent. of the gross earnings from local or Provincial business of companies for the supplying of water, light, heat, and power to municipalities and the inhabitants thereof, telephone companies, and companies operating street railways and electric railways; such tax to be in lieu of all taxes, rates, and assessments of every nature (including school taxes) upon the real and personal property of the company acquired and used for the purposes of the same.

"A Provincial Board, to be appointed by the Governor in Council, shall ascertain in each year the total gross earnings of such companies for the preceding year, and shall apportion fairly the assessable part of such gross earnings between the municipalities in which the company operates, and thereupon the said municipalities may each of them assess such companies at their respective current rates of taxation upon an amount equal to the proportion of the gross earnings of the company so apportioned to each of them by such Board.

"The Provincial Board shall have the power to reduce the taxes to be paid by any company on such percentage of gross earnings in cases where to exact the whole amount thereof from such company would be unfair or inequitable.

"Existing or future contracts for exemption from municipal taxation not to be affected." (First Report, p. 393.)

We are impressed by the force of the objections to taxation upon the basis of gross receipts which have been before adverted to. When taxation on real and personal property was the rule, some of the objections had less force, but the abolition of taxation on personal property intensifies the objections to a form of taxation which is in effect upon personal as well as real property, and increases (as does also the suggestion that 60 per cent. only of gross receipts should be assessed) the difficulty of finding a rate which when laid on the assessed values, will justly determine the proper relative share of taxation of such corporations.

The practicability of assessing all corporations upon the same basis as private persons seems to be doubtful, and, therefore, it may be necessary in regard to corporations to adopt whatever plan may be convenient of application, if the result seems to be a fair estimation of the amount for which each corporation should be assessed

In the recommendation which we make, we have, however, endeavoured, as far as possible, to tax private persons and corporations by analogous methods.

In view of the fact that such corporations are at present only assessed in respect of land, and that no change is suggested in regard to taxation of the land of private persons, except as to the principle upon which it should be valued, it has seemed to us to be a sufficient advance in the taxation of such corporations for the present, if, in the case of railways, their land be valued like that of private persons, including the structures thereon, and, in the case of other corporations possessing special privileges in regard to the use of public land, if the right to so use the land be assessed, and

that that method of taxation will be more in harmony with what we recommend in the case of private persons than taxation upon gross receipts would be.

The use which a quasi-public corporation makes of public land, in pursuance of its right to use it, which in the Bill submitted herewith, we have defined as a "special franchise," corresponds to the use which a private person makes of his land. The main difference is that the land used by the corporation is public land, which is not assessable, while the land of a private person is assessable.

The use is what produces profit to the corporation. Unused, the right is profitless The profit which the corporation derives is due to the "exercise of its franchise," that is, it applies to the "special franchise," improved by structures of various kinds, its personal property, and the industry and business ability of its managers. The value which the special franchise has is one of the elements to be considered in estimating what the corporation's property is worth ; the value does not attach to the public land which cannot be assessed: and it is found everywhere that if legislation does not provide for the assessment of the special franchise, it is impossible to assess the structures alone at more than what it would cost to reproduce them in their existing state of completeness and repair.

That test of value may sometimes be very severe. Notwithstanding the possession of complete and costly structures, the concern may be run at no profit, and even at a loss. In other words, the special franchise may be valueless in the sense of producing no profit in the existing circumstances.

If legislation, as hitherto in Ontario, does not provide for the assessment of the special franchise, and does not allow the cost of reproduction to be the test of the value of the structures on the public land, then what has been popularly termed "scrap iron" value—the value of the materials—may have to be the assessed value.

The same sort of thing is true in the case of land owned by a private person in a city, for instance. Buildings suitable for the profitable use of land give it its chief value. As buildings alone, their value can be no more than what they cost, but, if appropriate they may add to the earning value of the land much more than their cost and any added value, whether arising from the builders or from other circumstances, attaches to the land, and is included in the valuation of the land.

As that added value is in the land, and is assessable in the case of private land, so, it seems to us, should be assessable, the corresponding added value which the right to use public land has, when (combined with other circumstances) it has been adapted for use by appropriate structures placed thereon by the possessor of the special franchise.

In any case, we think that the assessment of such corporations should be made by a central Board. That is what the corporations represented before us suggested—(see supra p. 32 and our former report, pp. 137 and 393—and the general tendency in the United States is towards assessment of railways, telegraph, and telephone companies, express companies, and other like companies whose operations are not confined to one municipality by such a Board. The assessment of some companies is only by this means practicable at all, and by it assessments generally will be more uniformly made.

Such a Board should be authorized to employ experts, and its valuations will be more intelligently and justly made than valuations by a number of ordinary municipal assessors acting without concert. The assessment, by one Board, of companies of the same kind in different municipalities will necessarily be made upon the same principles and in the case of companies whose operations extend over a number of municipalities the expense to them of assessment at a single office will be much less than that attending separate assessments in each municipality

We have, therefore, considered that the plan of assessment by a Provincial Board may usefully be adopted in the case of all companies or persons exercising special franchises, though their operations may not extend over the whole Province, but may be confined to a single municipality, and that not merely the special franchise of such

a company should be assessed by the Board, but also all the real estate used in connection with the special franchise, thus, in effect, removing the assessment of such companies and persons entirely from the jurisdiction of local assessors.

EXEMPTIONS.

The foregoing observations dispose of and are our report upon the first five of the subjects into which we have been directed to inquire.

The sixth matter for inquiry is:—"The statutory exemptions from taxation now in force, and as to what, if any, changes should be made therein."

A comparative view of the exemptions allowed in the various Provinces of Canada, and, in some of the United States, is given in Appendix E to this report.

We find that the exemptions now provided for present no very extraordinary features. They are exemptions which are generally allowed in civilized countries.

Some observations in regard to them will be found at pages 12, 13 and 14 above, and in the draft Bill appended hereto we have recommended some slight changes, which are there indicated.

As a consequence of our recommendation that the tax upon personal property be abolished, it is unnecessary to provide for a number of the exemptions at present allowed which relate to personal property. Such are, personal property of the various institutions whose entire property is at present exempted; grain, etc., in transitu; horses, cattle, etc., on a farm; personal property invested in mortgages, debentures of the Dominion of Canada or of Ontario, or of any municipal corporation; stocks and shares of various kinds at present exempted; personal property owned out of the Province; personal property equal to debts owed on account of the same; net personal property under $100; and vessel property.

Machinery used in Trade.

One outcome, however, of the abolition of tax on personal property and the substitution of a Business Tax is that in order to effect equality as between merchants and manufacturers it seems to us that machinery used in trade must be exempted from taxation. The capital of the merchant is invested in his stock-in-trade, and that of the manufacturer in his plant and machinery. So much of the manufacturer's assets as consists of personal property will, of course, under the scheme of taxation which we recommend, be exempt, but the machinery, without special mention, will, or may, strictly speaking, form part of the land, and so would be included in the assessment made for the purpose of both the tax on the land and the calculation of the business tax.

We have, therefore, included among the exemptions in the appended Bill "machinery used in any trade or manufacture."

LOCAL IMPROVEMENTS.

The consideration of the present provisions of The Municipal Act relating to Local Improvements has not been specially referred to us. It may, however, have been open to us under the general trms of the commission appointing us to consider this very important and difficult subject. Some criticism of the present law, and suggestions with regard to it were made at the public sittings held by us in November and December, 1900, and some report on the subject would probably have been made by us, but that, unfortunately, in the time at our disposal, we have not been able to give any adequate attention to the subject.

DRAFT BILLS.

As the result of our inquiry into the seventh subject referred to us, namely, "the re-arrangement, revision, amendments, and consolidation of the provisions of The Assessment Act and the amendments thereto," we append a draft Bill consisting of a consoli-

dation of such of the provisions of The Assessment Act as we think should be retained, together with the amendments and new substantive provisions which we recommend for adoption.

We also append to this report two further Bills, the first respecting Statute Labour, containing the provisions at present in The Assessment Act relating to Statute Labour. We recommend that they be embodied in a separate Act. The remaining Bill contains miscellaneous amendments, which seem to us necessary to be made in The Municipal Act and other Acts as a consequence of the alterations of The Assessment Act, which we recommend.

SUMMARY OF RECOMMENDATIONS.

(1) *Assessment of Land*—That real property be assessed at its actual value, including mineral lands and the real property of all corporations. (See Bill sec. 37 .)

That the right of use by any person of highways or other public places, in addition to the structures thereon, be assessed, at actual value.

(2) *Assessment of Personal Property*—That the assessment and taxation of personal property other than income be abolished.

(3) *Taxation in Lieu of Tax on Personal Property*—That in lieu of the tax on personal property the following method of taxation be adopted:—

(a) Tax all persons (with some exceptions in the case of certain corporations) with reference to their income (subject to a suitable exemption), in most cases indirectly, but in some cases directly upon income.

(b) Where a person's income is derived from trade, manufacture, or financial or commercial business (private bankers and brokers excepted), in cities, towns and villages, tax the person by reference to the rental value of the premises occupied for the purpose of his business, instead of directly upon income. (See Bill sec. 7.)

(c) In the case of persons following other callings (including private bankers and brokers), exempt income up to $1,000; where income is more than $1,000, but not more than $4,000, tax the person by reference to the rental value of the premises occupied for the purpose of his business or occupation, instead of directly upon income.

(d) Where the income of such a person is more than $4,000, tax him by reference to the rental value of the premises occupied for the purpose of his business or occupation in lieu of assesssing his income up to $4,000, and tax him directly upon any additional income above $4,000. (See Bill secs. 8 and 11.)

(e) In the case of persons having income derived from investments and the like, and not from their business or calling, tax them directly upon such income (subject to exemptions).

(4) *House Tax*—Impose in cities, towns and villages as a supplementary tax, a tax on all owners and occupiers of houses (meaning by that term buildings used as dwelling places) by assessing them for the rental value of the house, subject to a deduction by way of exemption graded according to the population of the municipality. (See Bill sec. 15.)

Stated shortly, the result of the above recommendations would be that (a) in cities, towns and villages every person in commercial or financial business (private bankers and brokers excepted) and (b) every other person whose income is not more than $4,000, would be taxed on the rental value of his business premises and of his residence; (c) that persons having no calling would be taxed on their income (subject to exemptions) and on the rental value of their residence, and that (d) persons (including private bankers and brokers) following callings not commercial or financial, and having income not exempt, of more than $4,000, would be taxed on the rental value of their dwelling places and places of business and directly on their income above $4,000.

(5) *Provincial Board of Tax Commissioners*—That a Provincial Board be appointed for the assessment of the land of railway companies, the income of express companies and the "special franchises" of other persons, together with the land used in connection with the "special franchise," the tax on the amounts assessed to be paid to the Provin-

cial Treasurer and to be distributed, after deducting the expenses of the Board, amongst the various municipalities concerned. An appeal from the Board to the Court of Appeal in a proper case to be provided for.

RATE OF TAXATION.

Under the suggested scheme of taxation, above outlined, the business tax, income tax, tax on professions and callings, and house tax, at the minimum rates provided for, should produce in the aggregate a larger sum than is produced under the present law by the tax on personal property. It is therefore obvious that as high a rate on real estate as that now imposed will not be necessary. The reduction should be considerable, more especially in view of the new values in real estate which will become assessable.

If, under the new condition of things, a lower rate on real estate thus suffices, a word of warning may not be out of place against the possible temptation with increased sources of taxation to increase public expenditure. Indeed, it seems to us that as soon as the practical application of the Act shows the extent of the reduction of the rate which can be made, an amendment of section 402 of The Muncipal Act should be made, reducing accordingly the limit of the aggregate rate (two cents in a dollar) which municipalities are allowed to impose, exclusive of school rates and local improvement rates.

The benefits arising from the discovery of new sources of taxation may be neutralized if not accompanied by economical administration of municipal affairs. The readjustment of taxation, however successful in making its burden fair and equal, may bring no perceptible relief to the taxpayer, if, by increase of expenditure, the rate of taxation remains unchanged.

Municipalities would seem to be already too inclined to undertake without adequate technical knowledge, local works and enterprises in the nature of permanent improvements, in the over-sanguine hope that increasing prosperity may cause the debts incurred for such enterprise to bear lightly on the taxpayer. Immediate liquidation of debts for matters not in the nature of permanent improvements should, at all events, be a rule in municipal administration, but it may be doubted whether that is a rule at all generally followed. On the contrary, it is to be feared that the debenture debt of many municipalities, if examined, would be found to include sums which should not have been carried over to swell the tax of future years.

Some Governmental supervision of contemplated permanent improvements might with public advantage be provided (as under the Local Government Acts in England) so as to require, as a condition precedent to the undertaking of such enterprises, the previous approval of a properly constituted Governmental Board, and such approval should only be given upon consideration, not merely of the soundness of the proposed scheme, but also of the propriety of its being undertaken, in view of the conditions surrounding the municipality, including the amount of its existing indebtedness and its future prospects.

ACKNOWLEDGEMENTS.

In terminating our labours we take pleasure in making acknowledgment of the cordial assistance which has very generally been given to us by all persons to whom we have applied for information. The Assessment Commissioners of Toronto, Hamilton, and London have from time to time prepared for us statements of various kinds which must have cost many days, and even weeks, of hard work. Similarly the clerks or assessors of nearly all the cities, towns and villages have gratuitously given their attention to circulars which we have issued, and have supplied, from the assessment rolls, information required by us.

Many of the County Judges have sent us memoranda of decisions given by them in matters relating to assessment.

From the Imperial Commissioners of Inland Revenue we have received a complete set of forms and other publications in use, relating to the Income Tax and House tax, together with some of the principal of their reports.

The Secretaries of the United States Industrial Commission, the Pennsylvania Tax Conference, and the National Conference on Taxation held at Buffalo in May, 1901, have supplied us with valuable pamphlets and compilations.

The State Tax Commissioners of New York, Massachusetts, Michigan, and Wisconsin have furnished us with their reports.

Mr. McKay, one of the Commissioners, and the Secretary went to Albany in December, 1900, and met with a most courteous reception from the Secretary of the State Tax Commissioners and the Assistant Comptroller, who, besides giving much information in regard to the methods of the work of the N. Y. State Tax Commission, have furnished us with several reports and pamphlets and a complete set of the forms in use relating to the taxation of corporations in New York.

Books which have been of great assistance to us have been brought to our attention by Mr. Pardoe, Librarian of the Legislative Library, Prof. Mavor, and others. Besides many instructive articles in magazines and periodicals, such as The Quarterly Journal of Economics, The Canadian Bankers 'Journal, Municipal Affairs, North American Review, The Nineteenth Century, Westminster Review, The Forum, etc., etc., we have consulted amongst others the following :—

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All which is respectfully submitted.

13th February, A.D. 1902.

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APPENDIX A.

(*Referred to p. 13*).

TABLE shewing proportion of Taxes borne by Real and Personal Property respectively in Cities.

Cities.	Assessed Values.					Proportion of taxation from	
	Real Property.	Personal Property.	Income.	Personal Property and Income.	Total.	R.P.	P. P.
	$	$	$	$	$		
Belleville—							
1886	3,509 144	154,250	113,800	268,050	3,777,194	.929	.071
1887	3,510,757	146,150	100,300	246,450	3,767,207	.931	.069
1896	3,667,246	213,550	99,200	312,750	3,979,996	.921	.079
1897	3,611,268	195,700	92,650	288,350	3,899,618	.926	.074
1898	3,573,876	198,450	84,800	283,250	3,862,126	.926	.074
1899	3,567,026	200,750	75,800	276,550	3,843,576	928	.072
Brantford—							
1886	3,642,190	631,950	124,650	756,600	4,400,790	.827	.173
1887	3,842,940	664,700	142,250	806,950	4,649,890	.868	.132
1896	5,660,888	620,575	117,825	738,400	6,399,288	.884	.116
1897	5,772,543	616,325	113,485	729,810	6,452,353	.885	.115
1898	5,767,083	588,485	102,435	690,920	6,458,003	.893	.107
1899	6,444,815	568,895	98,545		7,112,255	.906	.094
Chatham—							
1886							
1887							
1896	3,328,043	159,650	76,000	235,650	3,563,693	.933	.067
1897	3,328,560	149,600	74,150	223,750	3,562,310	.936	.064
1898	3,323,709	140,925	73,525	214,450	3,538,159	.939	.061
1899	3,340,515	138,800	60,183	198,983	3,539,498	.940	.060
Guelph—							
1886	2,759,630	169,150	87,050	256,200	3,015,830	.915	.085
1887	2,774,210	192,920	109,100	302,020	3,076,230	.901	.099
1896	3,373,495	260,020	94,450	354,470	3,727,965	.851	.149
1897	3,409,995	265,370	97,450	362,830	3,772,815	.903	.097
1898	3,418,035	264,130	83,440	347,570	3,765,605	.907	.093
1889	3,476,830	248,100	76,400	324,500	3,801,330	.814	.186
Hamilton—							
1886	15,789,240	3,541,580	796,990	4,338,570	20,127,610	.784	.216
1887	16,158,000	3,585,420	808,550	4,393,970	20,551,970	.786	.214
1896	22,258,750	2,667,190	765,830	3,443,020	25,416,240	.866	.134
1897	21.971,030	2,681,580	763,630	3,445,210	25,416,240	.864	.136
1898	22,186,110	2,606,378	1,452,732	4,059,110	26,245,226	.844	.156
1899	23,402,810	2,544,650	1,379,440	3,924,090	27,326,900	.856	.144
Kingston—							
1886	5,058,635	1,112,100	411,450	1,523,550	6,582,185	.767	.233
1887	5,306,525	1,060,106	465,890	1,525,996	6,832,511	.776	.224
1896	6,506,745	854,100	260,050	1,114,150	7,620,895	.853	.147
1897	6,519,580	816,250	257,900	1,074,150	7,593,730	.857	.143
1898	6,528,640	822,550	261,325	1,083,875	7,612,515	.857	.143
1899	6,757,945	800,589	269,675	1,070,264	7,828,209	.876	.124
London—							
1886	9,874,894	1,540,696	1,125,926	2,666,622	12,541,516	.787	.213
1887	10,566,797	1,612,225	986,370	2,600,595	13,167,392	.802	.198
1896	13,188,455	1,460,300	749,225	2,209,525	15,397,980	.858	.142
1897	13,552,648	1,483,600	800,980	2,284,580	15,837,228	.855	.145
1898	14,221,354	1,614,500	806,280	2,420,830	16,642,184	.854	.146
1899	14,620,274	2,029,150	435,003	2,464,153	17,084,427	.855	.145
Ottawa—							
1886	10,727,445	1,021,850	345,025	1,366,875	12,094,320	.886	.114
1887	11,324,700	1,088,775	350,025	1,438,800	12,763,500	.887	.113
1896	19,487,170	1,284,800	349,750	1,634,520	21,121,720	.922	.078
1897	20,282,585	1,379,450	417,700	1,797,150	22,079,735	.913	087
1898	21,218,990	1,314,350	407,325	1,721,675	22,940,665	.924	.076
1899	21,921,815	1,241,450	541,625	1,783,075	23,704,890	.925	.075

APPENDIX A.—*Continued.*

Cities.	Assessed Values.					Proportion of taxation from	
	Real Property.	Personal Property.	Income.	Personal Property and Income.	Total.	R.P.	P.P
St. Catharines—							
1886	3,762,435	635,630	97,300	732,930	4,495,465	.837	.163
1887	3,902,225	662,970	121,270	784.240	4,686,465	.834	.166
1896	3,637,215	541,850	53,750	595,600	4,232,815	.859	.141
1897	3,641,485	544,750	51,600	506,350	4,237,835	.859	.141
1898	3,709,975	677,100	45,950	723,050	4,433,025	.836	.164
1839	3,729,295	657,700	46,550	704,250	4,433,545	.841	.159
St. Thomas—							
1886	3,704,710	353,800	383,670	737,470	4,442,180	.833	.167
1887	3,501,017	274,400	196,900	471,300	3,972,317	.881	.119
1896	3,771,710	238,150	229,300	467,450	4,239,160	.842	.158
1897	3,919,980	239,100	240,250	479,350	4,399,330	.893	.107
1898	3,973,819	243,750	213 400	457,150	4,430,969	.897	.103
1899	3,987,435	*253,134	*253,134	506,268	4,493,703	.887	.113
Stratford—							
1886	2,264,865	59,400	51,500	110,900	2,375,765	.952	.048
1887	2,482,325	119,150	103,250	222,400	2,704,725	.918	.082
1896	3,808,935	112,700	82,050	194,700	4,003,685	.951	.049
1897	3,800,960	114,400	76,900	191,300	3,992,260	.952	.048
1898	3,734,405	126,950	85,440	212,390	3,946,795	.931	.069
1899	3.785,980	165,350	103,520	268,870	4,054,850	.933	.067
Toronto—							
1886	60,472,766	7,386,874	4,328,025	11,714,899	72,187,665	.837	.163
1887	69,469,969	8,533,979	5,255,585	13,789,564	83,259,533	.834	.166
1896	127,939,439	8,380,666	4,630,331	13,660,997	141,000,436	.907	.093
1897	117,652,422	8,468,328	4,175,707	12,644,035	130,296,457	.903	.097
1898	114,531,592	7,795,623	4,522,455	12,328,078	126,849,670	.902	.098
1899	114,303,002	9,070,687	3,915,473	12,986,160	127,289,162	.890	.110
Windsor—							
1886							
1887							
1896	5,313,450	170,100	62,250	232,350	5,545,800	.940	.060
1897	5,208,685	171,050	57,000	228,050	5,436,735	.957	.043
1898	5,122,390	154,000	56,050	210,350	5,332,440	.966	.034
1899	5,104,425	156.000	52,600	208,600	5,313,025	.959	.041

* Estimated, as the official return was not received.

APPENDIX B.

(Referred to pp, 17, 18, 19, 23.)

MEMORANDUM AS TO LOCAL TAXATION IN SOME EUROPEAN COUNTRIES.

(Prepared for the information of the Commissioners)

GREAT BRITAIN AND IRELAND.

In Ontario, since in any locality there is but one administrative area, namely, the municipality, whenever advancing civilization requires local enterprises to be undertaken for the public benefit to meet the expense of which taxation is necessary, the municipality is the local regulating authority.

Municipal Government in the United Kingdom is the product of the growth of centuries, and any such new enterprises or improvement schemes have been from time to time entrusted for their execution to such of the existing bodies as seemed most fit to manage or conduct them. No matter what the rating authority may be, however, all money required for local purposes is raised by rates imposed on the owners and occupiers of land, and laid on by reference to the annual value of the land.

Although in the last 12 years of the 19th century great advances were made, there is still in the United Kingdom, but more especially in England, much complication and want of uniformity in rating. Rating districts for different purposes sometimes overlap; several and different assessments of the same property may perhaps be made by separate and independent valuation rolls, while a single one though for several purposes would suffice, and would obviously conduce to uniformity and diminish expenses. Rates are imposed by many diverse authorities and collected by different collectors; and the expenditure of the money raised is often in the hands of Boards which are not responsible to the ratepayers, or are beyond the control of the rating authority.

In both Scotland and Ireland there is greater uniformity. A glance in some detail at the Scotch system, and more especially that of the "burgh," may be useful.

In Scotland since 1854 there has been under 17 and 18 Victoria, chapter 91, an annual valuation of all lands and heritages, and a valuation roll is prepared, which forms the basis of calculation for all rates levied upon rental values in all the different rating areas.

There are three forms of local organization, in which there are rating authorities:

(1) Parishes.

(2) Counties.

(3) Burghs, which are either (a) Royal Burghs, or (b) Police Burghs.

Parishes—In the rural parts the organization has been for so long parochial that its origin is lost in the centuries. The civil and ecclesiastical parish are generally, but not always, the same. The civil parish is the rating area (except for school purposes under some provisions of the Education Act, 1872). But parishes are not all rural; some are wholly within a burgh, and in such cases contain practically what we would call a city population. The main taxation duty of the parish is to assess and collect the poor and school rates, an assessment for which is upon the rental value of land and levied in most parishes equally upon the owners and the occupiers of land. In about a quarter of the parishes, however, a classification authorized by the Poor Law Amendment Act is made, and the rates are levied upon different proportions of the rental.

County Organization—In the County organization there are several Boards, to which are assigned the management of different branches of county business. Some of their duties are local, and some Imperial. The Boards which have to do with local taxation are two, namely: (1) the Commissioners of supply, and (2) the road trustees .

The Commissioners of Supply constitute the chief Board of the County, and have a great variety of duties. They assess and levy rates for militia purposes (apparently levied upon lands and heritages as per a County Roll), also separate rates for prisons, police, weights and measures, land valuation, registration of voters, court houses, contagious diseases (animals), and general county purposes, out of which last the miscellaneous expenditure of the county is met.

The Road Trustees, as their name implies, have the management and superivsion of county roads and bridges, and power to levy a rate which falls with varying force in different localities upon owners and occupiers.

Burghs—Burghs are either Royal or Police burghs. There are about 70 of the former, created directly by the Crown at various times, and about 80 of the latter. Cities are burghs of one kind or the other, and their municipal government is representative, unlike in that respect the counties, whose affairs are in many particulars managed by Boards which are not responsible to the people.

The governing body of a burgh is an elected town council, and at the present day the management of most, if not of all, local matters is in their hands. Their assesment and taxation duties have been committed to them from time to time by numerous independent Acts of Parliament, under which for the particular purposes of each Act special rates are directed to be levied.

All taxes fall either upon owners or occupiers, or both, and, as a rule, when the owner has to pay a portion it is collected from the occupier who is authorized by the Act to deduct the amount from the rent payable by him to the owner.

Information in detail has been obtained for the Commission as to the mode of procedure in Glasgow, which is a Royal burgh, and furnishes a specimen of city taxation in Scotland. As above mentioned, one single rate is not, as under our system, struck upon the aggregate of all the estimates of expenses under the different branches of municipal government for the year, but about 18 different public or private Acts of Parliament authorize the imposition by the burgh of Glasgow of 23 different rates ranging from $\frac{1}{52}$ of a penny to $3\frac{3}{4}$ pence in the pound, for as many different special purposes including police, sanitary, statute labour, parks and galleries, juvenile delinquency, city improvements, public health, sewage, municipal buildings, registration of births ,registration of voters, valuation of lands, prison payment, Clyde embankment, general purposes, contagious diseases, lunacy, roads and bridges, road debt, water (domestic), water (public), pooor, and schools. (See First Report p. 538.)

All these rates are, pursuant to the various Acts authorizing or requiring them, charged and levied on the rental values appearing in the Valuation Roll prepared under the general Land Valuation Act, 17 and 18 Victoria, chapter 91, and amendments.

In the case of poor and school rates, before the rate is struck a deduction of 20 per cent. is made from the rental valuation in the roll, but in other cases the calculation is made upon full values in the roll.

A division of some of the rates is made between owners and occupiers. Most of the rates are levied upon them equally, but those entitled police, sanitary, statute labour, parks and galleries, and juvenile delinquency, are levied upon the occupier, and the public rate for water is upon the owner alone.

The domestic water rate is charged on dwelling-house rentals only.

The poor rate is unequally divided. The occupier pays $5\frac{15}{52}$ pence and the owner $5\frac{5}{52}$ pence in the £.

Occupiers of properties valued at less than £10 rental pay half police and sanitary rates.

For the year 1899-1900 the aggregate amount of all the rates was:—

	On Occupier.	On Owner.
On rentals of £10	3s $7\frac{29}{52}$d or .1829c. in the $)	1s $8\frac{3}{52}$d (or .0838c. in the $)
On rentals under £10	3s $1\frac{37}{52}$d (or .1545c. in the $)	1s $8\frac{3}{52}$d (or 0838c. in the $)

The taxes on owner and occupier in respect of a property the rental of which is £10 or upwards, amount ,therefore, when taken together, to nearly .27 cents in the $.

The owner of a dwelling-house in Toronto assessed at $5,000 in 1900 had to pay $97.50, exclusive of local improvement rates . The rental value of such a property estimated at 7 per cent. of the assessed value would be $350. The taxes payable, therefore, by such a person in respect of his dwelling house alone, irrespective of all taxes relating to his profession, business or occupation, amounted to nearly 28 cents on the $ on the rental value.

IMPERIAL TAXATION.

It is, of course, to be remembered that owners and occupiers of land in the United Kingdom may also be liable to Imperial taxes.

Of these, two, namely: (1) The Inhabited House Tax, and (2) The Income Tax. may be usefully considered for the purpose of comparison with Ontario methods of taxation.

Inhabited House Tax.

The House Tax, which does not extend to Ireland, is the survival of so much of an old tax as is suited to the conditions of to-day. It was imposed much in its present form (under 48 Geo. 3, c. 55) between 1808 and 1834 upon inhabited houses of the yearly rent of over £15. In 1834 it was repealed.

In 1857 the tax was re-imposed on houses of the value of £20 and upwards, but shorn of obsolete features ,such as the tax on windows.

Although amended from time to time to meet modern views and conditions, it exists to-day, broadly speaking, as a tax on houses of the annual value of £20 and upwards, which are occupied either wholly or partly as dwelling houses, and is a charge upon the occupier. It does not extend to houses which are used solely for the purpose of trade and in which no occupier resides.

In the case of houses let to tenants the duty is chargeable to the landlord. The rates imposed in 1898-1899 were:

	Where the annual value of the house		
	Does not exceed £40.	Exceeds £40 but not £60.	Exceeds £60
For every inhabited house which with the office, yards and gardens therewith occupied, is worth a rent of £50 a year or upwards:			
(1) If occupied for the purposes of trade and goods are exposed in the shop or warehouse for sale :	2d. in the £.	4d. in the £.	6d. in the £.
Or as a hotel, inn, etc., or dealer in intoxicating liquors ;	do	do	do
Or as a farm house.	do	do	do
Or as a lodging house.	do	do	do
(2) If occupied in any other manner	3d. in the £.	6d. in the £.	9d. in the £.

In 1898-9 there was collected from this tax £1,811,409.

Income Tax.

It must be admitted that an income tax is being successfully levied for imperial purposes in the United Kingdom, but it is not safe or proper to conclude that it can therefore be successfully imposed for local purposes in Ontario.

The Imperial Income Tax has some peculiar features, to which entirely, it would seem, that its success is due. To understand these a somewhat lengthy reference to the provisions of the Act is necessary.

Incomes (or "gains and profits," as the words are in the Income Tax Act of 1842, 5 and 6 Victoria, chapter 35, as amended by the Income Tax of 1853, 16 and 17 Victoria, chapter 34, sec. 2) are classified and taxable under the following 5 schedules :—

Schedule "A"—Income from property in land, that is, profit derived by the owner; annual value being the measure of charge.

Schedule "B"—Income from occupation of land, that is, profit derived by the occupier; annual value being the basis of assessment, but the measure of charge being one-half the annual value in England and one-third in Scotland and Ireland.

Schedule "C"—Income or annual profit arising from interest annuities, dividends, shares of annuities, payable out of any public revenue (which includes those payable out of the revenue of any foreign state or British Colony. [Act of 1842, sections 29 and 96.]

Schedule "D"—Comprising (a) Income or annual profit from trades, professions, employments or vocations, whether carried on in the United Kingdom or elsewhere.

(b) Interest of money, annuities and other annual profits and gains not charged by any of the other Schedules.

Schedule "E"—Annual profits from (a) Public offices or employments of profit, and (b) Annuities, pensions or stipends payable out of the public revenue.

This includes official salaries and pensions, including the army and navy, and salaries of clerks and others in mercantile employment, including banks, railway and other concerns.

The Act contains in regard to each Schedule a number of rules for the assessment and collection of the tax, the fundamental design of which is to enable the tax to be collected, not from the person to whom, but from the person by whom, the income is first payable. There is no temptation to such a person to evade payment. It matters nothing to him to whom he pays so long as he only pays once.

So far as Schedules "A" and "B" are concerned evasion of the tax is scarcely possible. Both the annual value of the land owned or occupied, and the persons to pay the tax, are ascertainable without asking information from the taxpayers themselves. Returns are only required as a check upon estimates.

Under Schedule "A" the tax in England (with the exception of that on houses under £10 in value, which is assessed against the landlord) is collected from the occupier [Act of 1842, s. 63, Schedules A and B, Rule 9 (3)], who if he is not also the owner, deducts it from his rent [Ib., Rule 10 (2)] pursuant to the provision in that behalf in the Act, and the owner deducts a proportionate amount of the tax on paying any interest to a mortgagee of the land or any rent, charge or annuity charged upon the land [Act of 1842, sec. 60, Schedule "A," Rule 4 (10) and (11)]

In Scotland for some reason it seems to be more convenient in some cases to collect the tax from the owner.

Under Schedule "B" the tax being charged upon the occupant, is collected from him.

In regard to income under Schedule "C," namely, dividends, etc., payable out of public revenue, the persons entitled to the dividends are not assessed, and no returns are required for them with regard to dividends, etc. In the case of imperial revenue the assessment is made by the directors of the Bank of England, and the tax is deducted from the dividends on the payment of them to the persons entitled to the same. In the case of revenue of any foreign or colonial Government the tax is levied upon the agents in the United Kingdom entrusted with the payment to the investors, and they apportion the amount among the investors and deduct the share of each from the dividends payable to him. [Act of 1853, section 10, 29-30 Victoria, chapter 33, section 9.]

Income under Schedule "E" comprises salaries of public officers and those of officers and clerks in the employment of merchants, banks, railways and other like concerns. These are all collected without reference to the earners of the salaries—the public office in the one case, and the employers in the other being required to pay the tax and deduct it before paying the salary. There is no temptation to the persons who pay the salaries, etc., to evade giving information in regard to them.

It is in regard only to the taxes payable on incomes under Schedule "D" that there is any likelihood, under ordinary circumstances, of failure to ascertain the truth.

This Schedule "D" includes a great variety of classes of society, and is sub-divided into six "Cases" as the Act calls them [Act of 1842, sec. 100].

Case 1 covers trade, manufacture and commerce :

Case 2, Incomes from professions, employments or vocations not covered by any other Schedule of the Act ;

Case 3, Profits of an uncertain value, not covered by Schedule "A" :

Cases 4 and 5, Interest from securities in British possessions out of the United Kingdom, and foreign securities, except annuities, dividends and shares covered by Schedule "C" ;

Case 6, Interest from money, annuities and other annual profits, and gains not otherwise charged with income tax under any of the other Schedules, thus including under some Schedule all interest, profits and gains received by persons who are not engaged in trade or in any profession or occupation.

Different rules for the ascertaining of profits are laid down for the different Schedules and for different cases under the same Schedule. In regard to railways, quarries, iron works, etc., the amount received during the year immediately preceding is the basis of assessment [Act of 1842, sec. 60, Schedule A, Rule 3 (1) and (3),] in the case of mines, the average profits for the last five years [Act of 1842, sec. 60, Schedule A, Rule 3 (2),] and in the case of ordinary trades and professions, the average profits for the last three years [See Act of 1842, sec. 100, Schedule "D," Case 1, rule 1. Act of 1853, sec 48.] What deductions are and are not to be allowed in ascertaining profits are specially provided for.

Even in the case of profits coming under Schedule "D" there are many cases in which the tax, as under other Schedules, is paid for the taxpayer instead of by himself.

The intention throughout the Act is to give the revenue the benefit of taking upon the first possible occasion, all taxation in moneys which are taxable, thus, in The Gresham Life Assurance Society vs. Styles, 24 Q.B.D., 500, it was held that an annuity granted by a Life Assurance Society in consideration of a payment made in a lump sum is chargeable with income tax, and that the Society should deduct the tax on making the annual payment to the annuitant. All interest from dividends or other annual payments, made by any person or Company, are thus subject to income tax, and may be required to be deducted by the person liable to pay them.

The Act (section 103) makes liable to a penalty any person who refuses to allow any deduction authorized by the Act to be made out of any payment of annual interest and money loaned, or other debt bearing annual interest, whether secured by mortgage or otherwise.

Similar penalties are imposed for the refusal to allow the deduction authorized under the rules relating to Schedules "A," "C" or "E" and stipulations in any agreement for payment of any interest, rent or other annual payment in full, without allowing the deduction, are made utterly void. [Sec. 103, see also s. 73.]

An annuity given by will is liable to deduction for income tax even though expressed to be "free from all deductions" or "clear of all taxes and deductions." If, however. the testator's intention is sufficiently expressed, as by, for instance, using these words, "free from income tax or any other deduction," the annuitant must receive the money free from the tax, but the tax must be paid by the estate. In other words, there is a gift to the annuitant of so much more as is necessary to pay the tax. (See Turner v. Mullineux, 1 Johns & Hem. 334; Lovat v. Leeds, 2 Dr. & Sm. 62; Bannerman v. Young, 21 Ch. D. 105.

A contract to pay an increased rent of £10 during the existence of an income tax is lawful, however. Colbron v. Travers, 12 C. B. N. S. 161.

An example of the way in which a sum paid for income tax is automatically collected from different persons who ought to bear a share of it, and is distributed amongst them is best furnished by a case under the Schedules relating to income from land. Suppose the case of a person, the occupant of a house, worth £500 per annum, the occupant paying a rent of £400, income tax is payable in respect of the land upon its annual value of £500, and the whole of this is levied upon the occupant. His share is the tax on £100 the value of his beneficial occupation. He has to bear that tax, but the Act authorizes him to deduct from his rent the proportion of the tax which he pays upon the other £400. That portion has to be borne by the lessor, the owner. If the owner has mortgaged the land or it is in his hands subject to an annuity, he is authorized to deduct from the interest or annuity payable by him to the mortgagee or annuitant the due proportion of the tax on the £400, which the mortgagee and an-

nuitant should respectively bear, having regard to the proportion of the annual value which is represented by the mortgage or annuity. Suppose further that the mortgagee and annuitant has charged his mortgage or annuity, he may deduct from what is payable by him in respect of such a charge, a due proportion of the tax. Thus the Revenue Department, instead of collecting from a number of people their shares, collects the whole tax once for all, and its due diffusion amongst those who should bear it is provided for by placing the power of making others contribute who should do so, in the hands of those who are interested and therefore likely to see that the contribution is made.

It will be seen, therefore, from the above sketch that it is only in the case of persons whose incomes can only be ascertained from their own returns that there is any great danger of fraud or evasion. An income tax law which depended mainly upon the taxpayer's own statement would have to contain stringent provisions for enforcing true returns, and it would thus necessarily have these inquisitorial features which are so unpopular, and fraught with evils both economical and moral, and it is scarcely too much to say that it would, therefore, be sure to be more or less a failure.

The history of the Income Tax Acts in England furnishes interesting confirmation of this. The first Act was introduced in 1796 as a War Tax. It was a graduated tax, the amount payable being regulated by the amount of the income of the person assessed. In 1799 this Act was repealed, and a new one was passed. By it all persons were required to make returns of the whole of their incomes from whatever source derived, except that an exemption was granted to those whose incomes were under £60, and on incomes between £60 and £200, reduced rates were charged. These Acts were not found to work satisfactorily, and in 1803 was introduced the system which practically exists at present, of charging income upon all property and profit at their first source, and the plan of requiring a return from each person as to his whole income was abandoned. The former rate of 10 per cent. was in this Act reduced to 5 per cent., with the satisfactory result that the amount raised at the reduced rate was almost equal to that raised when the rate was 10 per cent.

After 13 years, namely, in 1816, the income tax was abolished, as it had originally been intended to be only a temporary measure, but when in 1842 it was re-introduced by Sir Robert Peel, the principle of the Act of 1803 was again adopted, and is the underlying principle of the Acts now in force, although very many amendments in subsidiary matters have in the last 60 years become necessary, so much so that to-day the Acts, which have to be considered relating to taxation of income, number more than 50.

The Imperial Commissioners of Inland Revenue in one of their reports, from which much of the above information has been obtained, say with regard to the Income Tax Acts, as follows :—

"A graduated Income Tax has, therefore, once been tried and given up after the experience of one year only; while an income tax dependent on returns of their total incomes from whatever source derived, made by taxpayers, has also been tried and after an existence of four years, abandoned. That this should have been the case is not surprising if the enormous temptations to fraud which a tax so levied must present, are considered, as well as the stringent and irritating measures of supervision by which alone fraud could be prevented, even supposing that any measures would suffice for its prevention.

"The supervision employed between 1799 and 1803 certainly did not achieve its object, for the produce of the tax under the system established in 1799, when the charge was at the rate of 10 per cent., scarcely exceeded the produce of the tax under the system established in 1803, though the rate was reduced to 5 per cent.

"At the present time it is not too much to say that under Schedules "A," "B" and "E" fraudulent evasion is very difficult; and that under Schedules "C" and "D" in a large number of instances no temptation to fraud exists inasmuch as the tax is paid for the taxpayer instead of by himself, and that in fact successful frauds can scarcely

now be perpetrated, except when the assessments must depend entirely, or in part, on the returns furnished by the persons concerned.

"It is probably owing to these considerations that proposals which have been made from time to time for a graduated income tax have never been received with favour by anyone who has had a practical experience of the working of the Income Tax Acts. A graduated income tax could only be made dependent on personal returns of income, and the doors would thus be widely reopened to fraud."

It would thus appear that the income tax of the United Kingdom, in its mode of assessment, is not so much a tax upon each person in respect of his net income, as an ascertainment, in as many cases as possible, of items of income, which, taken by themselves, represent net profit in the particular transaction. Only by way of supplement to such items is there any inquiry from the taxpayer or return required from him. In the mode of collection of the tax the principle is to deal as little as possible with the person who is to bear the tax, and as much as possible with those by whom his income is payable to him, and to whom it is a matter of indifference whether they pay it to him or to the taxing authority.

It seems fairly obvious that the application of this principle is comparatively easy where the tax is Governmental and the limits of the rating area are the national boundaries, but it is difficult and possible only to a very limited extent, if at all, where there are a number of independent local rating areas, and the treasury to receive the tax is not that of the taxing authority at the first source. Each locality must tax its residents, and the income of residents which is derived from sources outside the locality cannot be reached by requiring deductions at such outside sources, but must be collected from the person taxed. Inquiries and returns from him become necessary. These may be and generally are the only basis for assessment . Frauds and evasions naturally follow, and the result is inequality of burden and the casting of discredit upon the taxing system.

For all local purposes in the United Kingdom taxation is with reference to the rental value of land and is levied upon owners and occupiers of land. It is perhaps true that this system would not have remained as it has for nearly a century, were it not that the taxation for Imperial purposes has been largely upon income from personal property. Owners and occupiers of land have from time to time complained that owners of personal property enjoy immunity from local taxation to a large extent. It is also probably true that the tax on rental value of land occupied falls somewhat more hardly on him whose income is derived from the land occupied than upon him whose income is derived from personal property. However, that may be the argument based on comparative expediency seems to satisfy public economists. It is very generally held by them to be impossible equitably to allocate personal property for the purpose of local taxation. Though malcontents might not be satisfied by that argument alone, their discontent is probably allayed by some such considerations as those mentioned by Mr. Gladstone in a debate in the House of Commons in 1870. Referring to the existing arrangement by which real property, as the most convenient subject for the purpose, bears the main part of local taxation, he said :—

"No one will gratuitously desire to change the arrangement when we consider the adjustment by which, real property bears more of local, and personal more of imperial taxation. . . I do not give an opinion beyond saying that if a general principle is to be laid down that personal and real property are to share in equal proportions the burdens of local taxation, it is impossible to resist the correlative proposition that real and personal property must be equally charged with respect to imperial taxation."

The equalization of burden between real and personal property has been partly also helped by the transference of the maintenance of pauper lunatics from local to Governmental administration.

INCOME TAX IN GERMANY.

In Prussia there has for many years been an income tax for state purposes. The assessment for this purpose is made by the municipal authorities. Taxation is German cites is not uniform, the various cities having very different powers and methods. In some, however, an income tax is levied for municipal purposes upon the same persons who pay the state income tax. This is done in Frankfort-on-Main and Berlin. In Berlin the tax is only supplementary to other rates levied on rentals, houses and raised in other ways.

The State income tax is a graduated one. Incomes are divided into two principal classes, the first containing 12, and the second 40 sub-classes, in which incomes are arranged in progressive grades, those in each class paying at a different rate. Those in the first class are entitled to some exemptions and comprise incomes ranging from 420 to 3,000 marks (about $102 to $730).

In the second class, incomes in the 40 sub-classes range from 3,000 marks to 780,000 marks, paying a tax of from 90 marks to 21,600 marks. For every additional 60,000 marks above 780,000 marks an additional tax of 1,800 marks is payable .

INCOME TAX IN AUSTRIA.

Since 1849 a State income tax has existed in Austria. Under it a descrimination is made between (1) incomes derived from trades and occupations which are subject to a license tax; from mining and agriculture; (2) income from services rendered or labour performed in occupations not subject to a license tax; and (3) income from invested money.

For State purposes there are also levied a land tax, a house tax, and taxes by way of business license.

The effect of the taxation generally is described as being in favour of the capitalist and large real estate owner, and as falling most heavily upon the merchant and the man of limited means. The capitalist may invest in securities which are free from taxation, and the house tax which affects him is upon houses classified according to the number of habitable rooms, without reference to the character of the edifice, so that the expensive dwellings of the rich are taxed at the same rate as the meanest dwellings of the poor. A small garden is taxed as productive, while the unproductive park goes free.

SWITZERLAND.

Taxation in Switzerland is very different in the different cantons, but an income tax forms part of the systems of Vaud, Berne and Zurich. Taxation in the last-named canton has been described as the most democratic and levelling to be met with. It is progressive both in regard to land and income. The constitution adopted in April, 1869, provides that :—

"The property and income tax is to be arranged according to classes on the principle of moderate and just progression. . . .

"The progression shall not exceed five times the simple rate in the case of income, nor double the simple rate in the case of property."

The general property of each taxable individual having been assessed, is placed on the tax list as follows :—

Of the first 20,000 francs..	5 per cent.
Of the next 30,000 francs..	6 per cent.
Of the next 50,000 francs..	7 per cent.
Of the next 100,000 francs..	8 per cent.
Of the next 200,000 francs.....	9 per cent.
Of all above 200,000 francs..	10 percent.

Income is assessed as follows on all incomes above 500 francs, which is exempt as the minimum of existence :—

Of the first 1,500 francs	20 per cent.
Of the next 1,500 francs	40 per cent.
Of the next 3,000 francs	60 per cent.
Of the next 4,000 francs	80 per cent.
And of all above 4,000 francs	100 per cent.

Every 100 francs of income assessment pays 2 francs tax for every franc per thousand levied on property assessments.

Notwithstanding this very careful attempt to insure a just distribution of taxation, it is not found that the system is less open to complaint on the ground of insufficiency and inequality in assessment, or that taxation is better endured by the inhabitants of Zurich than is the case in any other country in which personal property is sought to be reached. The estimate of income is made in a very loose and arbitrary fashion, and concealment of means often takes place. (See Ontario Sessional Papers 1889, number 13, page 152.)

APPENDIX C.

(*Referred to p. 31*)

MEMORANDUM AS TO THE NEW YORK SPECIAL FRANCHISE TAX LAW. (a)

In 1899 an Act was passed amending the general tax law so that the terms "land," "real estate" and "real property" are defined to include special franchises to be assessed by the State Board of Tax Commissioners. Section 170, page 64 of the Tax Law provides for the appointment of this Board, which consists of three Members, one of whom retires annually .They are paid a salary of $5,000 per annum and expenses. Their duties as set forth in section 171 as amended in 1900, are :—

"First. To investigate and examine, from time to time, as to the methods of assessment within the State.

"Second. Furnish local assessors with such information as may be necessary or proper to aid them in making the assessment thereof.

"Third. Make such rules and regulations as may be necessary to enforce the provisions of this article and prepare forms for reports and assessment-rolls, and furnish the same to assessors and other officers at the expense of the State.

"Fourth. Take testimony and hear proofs, under oath, with reference to any matter within the line of its official duty. Any member of such Board may be designated for that purpose. And it may require from all State and municipal officers such information as may be necessary for the proper discharge of its duties.

"Fifth. Hold meetings at an office to be assigned it in one of the State buildings at Albany, at such times as may be fixed by the Chairman of the Board or by adjournment thereof, or at such other places as it may designate.

"Sixth. Employ a secretary, prescribe his duties and fix his salary at a sum not to exceed thirty-five hundred dollars per annum; employ not to exceed six special agents who shall be deemed the confidential agents of the Board; and experts and other needed assistants and prescribe their duties. It shall fix the compensation of such employees, which shall not exceed in the aggregate the amount annually appropriated by the Legislature for that purpose.

"Seventh. Prepare an annual report to the Legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

"Eighth. Perform the other powers and duties conferred upon it by law."

Previous to 1899 their principal duty was the equalization of County assessments for the apportionment of the state tax.

(a) By Mr. McKay, one of the commissioners, who, with the Secretary, paid a visit to the office of the New York State Tax Commissioners at Albany.

Assessment of Special Franchises.

Before commencing their new duty the State Commission was furnished with an opinion as to the administration of the law by J. Newton Fiero, Counsel designated by the Attorney-General. This opinion is very comprehensive, and refers not only to the decisions of the New York Courts, but to those of other states where the assessment of franchises has been considered. A distinction is made between (1) the term franchise, which is the right or privilege given by the state to two or more persons of being a corporation, that is, of doing business in a corporate capacity, and (2) the special franchise or privilege which when incorporated the Company may exercise in using public streets. Under the State law franchises of the first class are taxable only by the Comptroller in the manner provided by the Corporation tax law, which is by express terms solely for state purposes, and does not and was not intended to affect the special franchises taxable by the Statute passed in 1899.

There is no statutory direction for valuing a special franchise. No statute precisely similar in its operation could be found as a guide, and the determination of the question was arrived at by examining the Statutes and decisions of the Courts of other states relating to assessment and taxation and involving to some extent the question of valuation of special franchises. After considering these the opinion reads as follows :—

"It would seem, therefore, that the practical and practicable method for arriving at the entire value of corporate assets with a view to assessment of the "special franchises" necessitates a consideration of the cost of production of the real estate, of the earning capacity of the property as a whole, and as an element going to make up the corporate value by showing the earning capacity, the value of the capital stock and surplus and the actual value of the bonded indebtedness. That, in addition, there must be considered all the surrounding and attending facts and circumstances which tend to enhance value or aid in ascertaining value, as well as such facts and circumstances of a character which in anywise tend to detract from or depreciate the value of the corporate property, as, for instance, the amount of floating debt or liabilities of any kind not included in bonded indebtedness.

It is impossible to give any hard and fast rule for ascertaining the value of corporate property of varying classes and different character, and only very broad general rules can be laid down, which must be modified in particular cases, according to the facts and circumstances bearing upon each individual instance."

In conclusion the opinion states :—"It may be well said that the method suggested leaves many questions to be determined by the Tax Commissioners, particularly as to the value of the good-will, conduct of the business and franchise to be a corporation, and whatever constitutes the value of the intangible franchise not taxable, which must be deducted. In no case is it possible to adopt rigid rules of valuation for property, the value of which depends on so great a variety of elements, and such rules can only be general in their character and must be subject to modification in individual cases. A wide discretion is necessarily vested in the officers charged with the duty of fixing values, and absolute certainty is not possible under such conditions.

In making inquiry and collecting the facts, they are not bound by the strict rules which govern ordinary judicial proceedings. If they act in good faith upon their best judgment, upon reasonable grounds, and they do not err in the principle of assessment to the prejudice of the taxpayer, their decision cannot be overruled."

The State Tax Commission has acted in accordance with this opinion. Every element has been considered and for this purpose experts have been employed. The value of the tangible property situated on the highways of the state is determined and apportioned to the municipality where situated. The value of the special franchise is apportioned to the municipalities interested in proportion to the revenue producing power of each. The special franchises of express and special car companies are not assessed.

When a company or corporation does not pay expenses the tangible property only, situated on the streets is assessed. When a corporation is operated for a prospective value it is assessed accordingly when the facts can be ascertained. International, Interstate, State and local companies are all assessed in the same way. In the prac-

tical carrying out of the present Act it has been found that the omission of the words "public waters" in one part of section 3 of the Tax Law has rendered the assessment of wharfs on public waters inoperative.

The State Legislature appropriated the sum of $77,000 for the purpose of the Commission and of this $57,000 was used. Over 4,000 assessments were made, against which 238 appeals were filed. The total valuations of special franchises amounted to about 130 million and the tax from this source amounted to over 3 million. The report of the special Commission will not be available until sometime in February. The following pamphlets, etc., were received :—

1. The Tax Law of the State of New York, with amendments to date.
2. The Franchise Tax Law, with amendments in separate form.
3. The Corporation Tax Law, separate form.
4. Report of the Comptroller of the State, showing amounts paid by Corporations.
5. Special report of Legislative Committee appointed to consider the question of taxation presented to the Legislature in January, 1900.
6. Report of Chamber of Commerce on taxation in the State.
7. Opinion of J. Newton Fiero on assessment of special franchises.
8. Complete set of forms used by State Commission in obtaining information for assessment of special franchises.

In discussing the Corporation Tax Law with the State Comptroller's chief assistant, he expressed himself as very strongly in favour of the assessment of special franchises on the basis of gross receipts, but that in the case of transportation and transmission companies the rate to be paid should be graded according to the earning capacity per mile. He also agreed that the assessment of franchises and special franchises by different authorities is somewhat confusing, and favoured the collection of taxes from all corporations by a state authority, and that a percentage of the amount collected be for State purposes, the balance to be distributed to the municipalities. This appears to be of interest as in the case of railway companies, the revenue is not derived wholly from the municipality in which the railway passes. The adjoining municipalities contributory to a market centre increase the revenue of the railway and should receive a proportion of the tax levied on the special franchise.

Attention was also directed to a decision of the Pennsylvania Courts, 1898, in reference to tax on capital stock, etc., which may be obtained in pamphlet form at the Auditor-General's Department, Harrisburg.

APPENDIX D.

Memorandum as to the taxation of certain Corporations in Ontario and in some of the United States

(Prepared for the information of the Commissioners.)

1. BANKS.

——	Local taxation.	Provincial taxation.
Ontario	Real estate only, R. S. O. c. 224, s. 39 ; 62 V. (2) c. 8, s. 6.....	$\frac{1}{10}$ of $\frac{1}{10}$ of 1 per cent. on the paid up capital of the Bank when $2,000,000 or less; $25 for every $100,000 or fraction thereof of the paid up capital in excess of $2,000,000 and not exceeding $6,000 000: $100 for the head office in Ontario; $25 for each additional office, branch or agency in Ontario, but tax only on one office in each city, town or village. 62 V. (2) c. 8, s. 2, par. 1.

State.	Local taxation.	State taxation.
1. Connecticut ...	On real estate where located. Gen. Stat. 1888, s. 3834. Returns to the treasurer of the town : s. 3915, and to assessor : s. 3837. Tax of 1 per cent. on the market value of the shares, as determined by the Board of Equalization, belonging to residents of each town, less the taxes payable on real estate—payable to State Treasurer who pays over to the treasurer of each town or consolidated city and town the amount on the shares of residents of such town, etc. By the local treasurers further distribution is made amongst the various tax districts : 1901, cc. 106 and 165.	One per cent. on the market value of each share as determined by the Board of Equalization is paid to the State Treasurer who retains for the State the tax on the stock belonging to non-residents, except in the case of National Banks, in whose case the taxes on the shares of non-residents are paid over to the town in which the bank is located. 1901 cc. 106, 165. Returns made to the Comptroller of all stockholders and of the amount of their stock.
2. Illinois	Real and personal property to be listed. The mode of finding the amount to be inserted in the roll is regulated by Stat. of 1901, p. 266 amending Stats. of 1896 as follows: Return to be sent to the Assessor of : (1) Money in hand. (2) Money with other banks. (3) Cheques. (4) Bills receivable, etc. (5) Bonds and stocks. (6) Other property (other than real estate which is listed in the ordinary way). (7) Deposits. (8) Accounts payable. (9) Bonds, etc., exempt. Real estate to be listed in the ordinary way. The aggregate amount of items 1, 2 and 3 of returns to be listed as money. Item 6 listed in ordinary way. Item 4 (less items 7 and 8) to be listed as credits. Item 5 (less item 9) to be listed as stocks. Shareholders taxed at the place where the bank is located on the value of their shares.	Same assessment as for local purposes. 1896, c. 120. Rate of State taxation is fixed by the Government Auditor and Treasurer on the completion and equalization of the assessment. 1896, c, 120, s. 119.
3. Indiana	On real estate and other tangible property. Shares at their actual value	State tax levied on the same assessment as is used for local taxation.

	assessed to the owners in the city or town where the bank is located. 1895, c. 36, s. 1 (3). Bank to retain tax out of the dividends. 1891, c. 109, s. 65.	
4. Maine	On real estate: Stock assessed to stockholders where they reside. Non-resident stock assessed to the bank where located. 1891, c. 130.	*Savings Banks and Trust and Loan Institutions.*—½ of 1 per cent. on interest bearing deposits, deducting from the latter the amount of U. S. bonds and any shares of corporations which are exempt from taxation to stockholders and the assessed value of real estate : 1901, c. 286. Query also on the average amount of deposits, reserve fund and individual property after making similar deductions and ⅞ of the cash on hand. On the resulting amount a tax of ⅞ of 1 per cent., half of which is to be applied for school purposes : 1893, c. 258. (This Act is not referred to in 1901, c. 286.) *Foreign Banks.*—¾ of 1 per cent. on amount of business done in the State. 1901, c. 165.
5. Maryland	Real estate. Gen. Stat. 1888, c. 81, s. 2. Shares are assessable to the owners where they reside. S. 2. The tax on non-resident shares is payable by the Bank. 1888, s. 138 ; 1896, Art. 120 s. 13 ; 1898, c. 286.	Real estate. 1896, Art. 120, s. 141. State tax is 17¾ cents in the $100, (1888, c. 81, s. 22), on the value of shares and is payable by Bank. 1888, ss. 133 and 84. Franchise tax on deposit receiving corporations ¼ of 1 per cent. on deposits. 1888, Art. 81, s. 86.
6. Massachusetts .	In the distribution of the tax paid by a Bank to the State collector, the city or town is entitled the tax on real estate and shares owned by the inhabitants of the locality. 1882, c. 11, s, 4.	Shares assessable at their cash value against owners at the place where the Bank is located. Tax paid by the Bank, at the local county and state rate, to the collector at that place. The Tax Commissioner from the returns made by cashiers to the assessors and by the assessors to him, makes out the taxes not taxable to the city or town under c. 11, and they are entered to the debit of the city or town with the State. So the taxes which would be taxable to the city or town form a credit. 1882, c. 18, ss. 8, 12, 13. *Savings Banks.*—Pay ½ of 1 per cent. on deposits, deducting the amount invested in real estate. C. 13, s. 20.
7. Michigan	On real estate. 1887, c. 205, s. 3208, i. 8, (c. 251, s. 59). On the residue of its capital and surplus as personal property. Shares assessable against owners after deducting a proportionate part of the value of the real estate. *Returns* to local assessor of, 1. Money on hand and in transitu. 2. Funds in other hands subject to drafts. 3. Cheques, etc., not included in above. 4. Bills receivable. 5. Bonds and stocks, except U. S. bonds, and shares of capital stock held as investments or representing assets. 6. Other property except real estate. 7. Deposits. 8. Accounts other than deposits. 9. Real estate. Items 7 and 8 are deducted from 1, 2, 3 and 4, the remainder is assessed as money and added to 5 and 6, making up the total of personal property.	No special mode. Banks pay their proportion of State taxes levied on the same assessment as for local purposes. 1889, c. 195, ss. 24 and 25.
8. Missouri.....	On real estate and personal property, being its stock, reserved fund, and undivided profits, if any, less the value of real estate, if any, represented by stock. 1899, s. 9153.	Same assessment as for local purposes. The levy for the State is 15 cents in the $100 for revenue and 10 cents in the $100 for indebtedness. S. 9123.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States

BANKS.—*Continued.*

State.	Local taxation.	State taxation.
8. Missouri.—*Con.*	.....	Taxes collected through the county collectors. Fixed taxes for the State and county purposes and such amount as cities, towns and villages certify to be required. 1899 s. 9278.
9. New Hampshire	*Savings Banks, Trust Co's , Loan and Banking Co's., Building and Loan Co's* —On real estate. 1891, c. 65, ss. 11 and 12. Other *Banks.*—Shares assessed to owners in the towns in which they reside in the State. Shares of non-residents in the town where the bank is located. 1891, c. 65, s. 7 ; 1895, c. 113.	*Savings Banks, Trust Co's., Loan and Banking Co's.* and similar corporations (except Building and Loan Co's) pay $\frac{3}{4}$ of 1 per cent. upon the amount of general deposits on which they pay interest after deducting the value of their real estate and all loans secured by mortgage upon real estate in the State made at a rate not exceeding 5 per cent. per annum. Also 1 per cent. upon special deposits or capital stock after deducting the value of all real estate not already deducted from general deposits. 1895, c. 65, s. 4, amended by 1895, c. 108.
10. New Jersey...	On real estate, except the banking house and lot of a bank whose stockholders are taxed. Gen. Stat. 1895, s. 83, p. 3299. Stock taxable against stockholders where resident at local rates. Shares of non-residents taxable against the bank. 1895, s. 101. *Returns*—Of stockholders of capital and accumulated surplus and all other property. 1895, p. 3297, s. 77.	None levied directly. The general State tax is levied on counties. They collect it with their other taxes and pay it over to the treasurer. 1895, p 3317, s. 183.
11. New York....	On real estate. Shares are assessed at the place where the chief office is, by adding together the capital, surplus and undivided profits and dividing by the number of shares. The supervisors of counties notify the bank of the shares assessable in their district and of the amount of the tax, which is 1 per cent. on the shares, and is payable by the bank to the local treasurer on receiving the notice from the supervisors. The bank collects from each shareholder the amount paid for him. 1901, c. 550. This tax is in lieu of all other taxes, either State or local, on such shares	*Foreign Banks.*—Five per cent. on amount of interest or compensation of any kind earned and collected on money loaned, used or employed in the State. 1896 c. 908, s. 188. Banks are exempt from the State tax on capital stock of corporations 1901, c. 558, ss. 182, 183. *Savings Banks.*—One per cent. on the par value of surplus and undivided earnings. 1901, c. 117.
12. Ohio	Real estate. *Unincorporated.*—Returns required to county auditor. 1. Average amount of bills, etc., discounted, etc., and considered good. 2. Average of accounts receivable. 3. Average amount of cash in transit or possession. 4. Average amount of stocks, bonds, etc., held. 5. Real estate at assessed value. 6. Average amount of deposits.	State taxes levied on the same assessment as that used for local taxation.

	7. Average amount of accounts payable. 8. Value of U. S. and exempt securities. 9. Value in money of furniture, etc. 1890, s. 2759; amended 1900, p. 347. *Unincorporated Banks.*—Assessed value of property for taxes ascertained by the auditor thus: From the aggregate of the first five items of return he is to deduct the aggregate sum of items 5, 6, 7 and 8 and the remainder added to item 9 forms the valuation to be entered on the duplicate. S 2760. *Incorporated and Unincorporated whose capital is divided into shares.*—Return made to county auditor annually exhibiting details of property and resources of the bank and of stockholders. 1890, s. 2759; 1900, p. 348 County auditor fixes the total value of the stock and deducts the value of real estate. Transmits return of cashier and his own to the Board of Equalization for Banks, which fixes the valuation to be inserted in the duplicate. Shares of stockholders are listed, valued and taxed in the place where the bank is located. 1883, s. 2762, amended 1900, p. 348.	
13. Pennsylvania..	On real estate. Exempt from taxation on personal property if they collect from shareholders and pay to the State a tax of 4 mills on the $ on actual value of shares (1897, c. 227, s. 1); otherwise shareholders are taxed locally on their shares at the local rate, and also may be liable to a State tax of 4 mills on the $ on their stock, to be collected from them by the bank. 1891, c. 229, s. 6; 1897, c. 227, s. 1.	*Unincorporated.*—4 mills on the $ on personal property (1891, c. 229, s 1), 3 mills on annual net earnings (1879, c. 112, s. 10). *Incorporated Joint Stock Co.'s.*—May elect to collect from shareholders 4 mills in the $ on the actual value of their shares in lieu of all taxation except on real estate; otherwise the Auditor-General makes out a valuation of the shares of the bank, and the bank at its option collects from the shareholders 4 mills on the $, or pays out of its general funds to the State 4 mills on the $. 1891, c. 229, s. 6; 1897, c. 227, s. 1.
14. Vermont	Real and personal estate listed at 1 per cent. of its value in money. 1894, s. 360.	All corporations pay a license fee based on the amount of the capital stock, but not exceeding $30 1894, s. 575. Banks pay semi-annually 1 per cent. on capital; s. 4034 *Savings Banks.*—$\frac{7}{10}$ of 1 per cent. on the average amount of deposits and accumulations less the average amount (not exceeding 10 per cent. of its assets—1896, No 18) invested in U. S. bonds, and the average amount of real estate owned by the corporation, and the amount of individual deposits in excess of $1,500 each, assessed against depositors in towns in the State. 1894, s. 582.
15. Wisconsin	On real estate. Stockholders assessed on value of their shares where the bank is located. Rev. Stat., ss. 2024, 1042, 1051, 1057. Value of real estate is not deducted.	

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and some of the United States.

2. DOMESTIC INSURANCE COMPANIES.

—	Local taxation.	Provincial taxation.
Ontario	On real estate. On tangible personal property and income being :— (1) Their office equipment. (2) Income derived from investments in the municipality in which the head office is. See 62 V. (2) c. 8, s. 7.	*Life.*—1 per cent. on gross premiums received in respect of business in Ontario during the preceding year. 62 V. (2) c. 8, s. 2, par. 2a. *Fire.*—$\frac{2}{3}$ of 1 per cent. on gross premiums. (*Ib.*).

State.	Local taxation.	State taxation.
1. Connecticut ...	On real estate over and above that used in its business. Gen. Stat. 1888, s. 3936. One per cent. on the market value of shares as determined by the Board of Equalization, less taxes payable on real estate, is paid to the State Treasurer, who pays over to treasurers of towns, or consolidated cities and towns, the proportion on shares owned by residents of such towns, etc.; and by the local treasurers a further distribution is made amongst tax districts. 1901, cc. 106, 165.	*Mutual Fire Ins.*—$\frac{3}{4}$ per cent. on balance remaining after deducting, from the total assets, the ascertained losses, and the market value of bonds in aid of railways exempt from taxation, and the premium notes. Gen. Stats. 1888, s. 3934. *Mutual Life Co's.*—$\frac{1}{4}$ per cent. on total premium notes and the market value of the other assets of the company after deducting— (*a*) Market value of taxable real estate. (*b*) Market value of bonds of the State exempt from taxation. (*c*) Market value of stock of a stock company whose stock is taxable otherwise. S. 3935. *Stock Co.'s.*—1 per cent. on the market value of shares as determined by the Board of Equalization is paid to the State Treasurer, who retains for the State the tax on shares of non-residents. 1901, cc. 106, 165.
2. Illinois	On real estate and personal estate listed and returned to the assessor from each agency. 1896, c. 120, s. 13. [On capital stock at the market value, indebtedness and tangible property ?] 1896, c. 120, s. 32.	Same assessment as for local purposes. The rate of State taxation is fixed by the Governor, Auditor and Treasurer on completion of the assessment and equalization of property. 1896, c. 120, s. 119, p. 3445.
3. Indiana	Returns to County Auditors. The County Board of Review, as in the case of other corporations, assesses the capital stock franchises and privileges. The capital stock or the tangible property is assessed whichever is the greater, the franchise at full cash value unless represented by the capital stock or of greater value than the capital	The State tax is on the same assessment as is used for local purposes.

	stock. In the latter case the franchise and not the capital stock is assessed. 1891, c. 99, s. 74.	
4. Maine	On real estate. 1885, c. 329, s. 1..	*Life.*—Two per cent. on all premiums whether cash, or notes absolutely payable received from residents of the State during the preceding year after deducting dividends paid to policy-hol lers in the State on account of premiums. One-half of one per cent. on surplus after deducting the value of real estate in the State (the surplus to be determined by the Insurance Commissioner). 1885, c. 329, s. 1.
5. Maryland	Taxation not different from that of other corporations. .... On real estate (1888, c. 81, s. 2), Shares assessed against owners except non-residents, which are assessed against the corporation. (*Ib.*).	Taxable, like other corporations, on value of capital stock, or if no capital stock on its property and assets. 1888, c. 81, ss. 84, 85.
6. Massachusetts .	On real property. 1882, c. 11, s 2	*Mutual Life.*—Excise tax of $\frac{1}{4}$ per cent. on the net value of the policies in force on 31st December preceding held by residents of the State. 1882, c. 13, s. 25. *Mutual Fire and Marine Co.'s other than Life.*—Excise tax of 1 per cent on premiums received during the year and 1 per cent. on all assessments made on policyholders. *Stock-Co's.* pay a tax on corporate franchises like other corporations, (*i.e.*, on "corporate excess" or market value of shares less the value of real estate). (See under Express Companies).
7. Michigan	On real property. .... On personal property computed by deducting the real estate owned from the net assets above liabilities (1889, c. 195, s. 4; s. 1170a, 5).	No special mode. State taxes are apportioned among counties and the required amount is raised on the same roll as is used for local purposes. (1889, c. 195, ss. 22, 24 ; s. 1170, e, 1 and 3).
8. Missouri	Real estate; personal property being its stock, reserve fund, and undivided premiums, less the value of real estate, if any, represented by stock. 1899, s. 9153. See also s. 8042. *Mutual Ins. Co.'s.*—On net value of assets. (*Ib.*).	Same assessment as for local purposes. See R. S. 1899, ss. 8042, 9153.
9. New Hampshire	*Stock Fire Co's.*—Real estate only. 1891, c. 65, ss. 11 and 12. *Other Co's.*—No special mode. Stock taxable against the owners. 1891, c. 55, s. 7.	*Stock Fire Co's.*—One per cent. on amount of paid up capital. 1891, c. 65, s. 9. State pays to each town in which stockholders reside such proportion of $\frac{3}{4}$ of the tax as the number of shares owned in the town bears to the whole number of shares. S. 10.
10. New Jersey...	On real estate. 1895, s. 83, p. 3299. On capital stock paid up and on the accumulated surplus (like all corporations except Banks and Mutual Life Co's.) s. 75, p. 3296 ; or if no stock, on the amount of their valuable assets. Real estate is deducted (s. 83, p. 3299) and real estate owned in other states is not estimated in the accumulated surplus. Premium notes held by Life Co's. are not to be considered as future premiums but are to be included in "valuable assets." S. 75.	*Life.*—One per cent. of the amount of their surplus on 31st December preceding. $\frac{35}{100}$ of 1 per cent. of the gross premiums collected in the State in preceding year. Any taxes collected from Life Insurances Co's. of other States are credited by way of rebate of taxes imposed on domestic Companies in proportion to the amounts payable for taxes by the domestic Co's. S. 184, p. 1780. *Other than Life.*—One per cent. on gross amount of premiums collected during the year in the State. S. 260, p. 3338. *Surety Co's.*—Two per cent. on gross premiums received in the State.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States.

2. DOMESTIC INSURANCE COMPANIES.—*Continued.*

——	Local taxation.	State taxation.
11. New York....	Real estate. 1896, c. 908, s 11. *Life.*—On all capital stock employed within the State, surplus, profits, or reserve exceeding ten per cent. of the capital, (after deducting the value of real estate). 1896, c. 908, ss. 11 and 12.	One per cent. on gross premiums received during the preceding calendar year. 1901, c. 118, amending 1896, c. 908, s. 187.
12. Ohio	Amount of gross premium receipts of the agents for the preceding year is listed and tax is levied at the local rate on that amount in lieu of all taxation. 1890, s. 2745.	Such amount as with the amount paid to the County Treasurer will produce 2½ per cent. of gross premium receipts. Collected by Superintendent of Insurance. 1890, s. 2754.
13. Pennsylvania .	On real estate.	On capital stock :— 1. *Except Fire and Marine Co's.*—Five mills on the dollar on capital stock at its actual value. 1893, c. 288, s. 21. 2. *Fire and Marine.*—Three mills on the dollar. (*Ib.*) On gross premiums :— *Except Mutual Co's.*—Eight mills on the dollar on all premiums received within the State. 1889, c. 420, s. 24.
14. Vermont	Real estate and personal estate listed at 1 per cent. of its value. 1894, s. 360.	All corporations pay a license fee taxed on capital stock but not exceeding $50. *All Insurance and Guaranty Co's.*—Two per cent. per annum on the gross amount of premiums and assessments collected on business in the State. 1894, s. 579. With certain deductions allowed. S. 581. *Life Insurance.*—In addition pay 1 per cent. annually on surplus above the necessary reserve computed at 4 per cent. on all existing policies. S. 580.
15. Wisconsin ...	*Fire.*—In cities 3 per cent. of premiums for the benefit of fire departments where they are maintained. R.S. s. 1219. *Life.*—On real estate. R.S. 1898, s. 1220 ; as amended 1899, c. 326.	*Fire.*—Two per cent. on gross income, including cash notes, assessment notes, as shewn by the returns required by law. R. S. 1898, s. 1219. *Life* —One per cent of gross income from all sources except real estate or U. S. or other exempt bonds. R. S. 1898, s. 1220, as amended 1899, s. 326.

3. FOREIGN INSURANCE COMPANIES.

——	Local taxation.	Provincial taxation.
Ontario	Same as domestic Companies	*Life* —One per cent. on gross premiums received in respect of business trans-

		acted in the Province during preceding year. If income less than $20,000 and Company lends on lands in Ontario, 1 per cent. on gross premiums and ¼ of 1 per cent. on gross annual income from loans on policies and on lands. 62 V. (2) c. 8, s. 2, par. 2*a*: 63 V. c 6, s. 3. *Fire.*—Two-thirds of 1 per cent, on gross premiums received during preceding year. 62 V. (2) c. 8, s. 2, par 2*a*. With provision for reciprocal increase where a discriminating tax against Ontario companies is imposed in the country of a foreign company doing business in Ontario. 62 V. (2) c. 8, s. 12
State.	**Local taxation.**	**State taxation.**
1. Connecticut....	... .	*Companies of other States*—The same taxes as are imposed by their respective States upon any similar companies doing business in such other States. 1899, c. 95, s. 3939. *Companies of Foreign Countries.*—Two per cent. of gross premiums collected for the previous year. S. 3941.
2. Illinois	On real estate and any reciprocal tax provided by law. 1899, p. 265....	*Other than Life.*—As a license to do business, 2 per cent. on gross receipts from business in the State. 1899, p. 265. *Life.*—Same as domestic companies.
3. Indiana	....	Three per cent. of receipts, less losses of the previous year. 1891, c. 99, s. 67.
4. Maine	On real estate. R. S. 1885, c. 6, s. 2. Capital stock. S. 5	One and a half per cent. on premiums received, less returned premiums on policies cancelled and amounts paid for reinsurance in Maine Co's.; to be computed on the net amount actually received by Co's. or agents. R. S 1883, c. 5, ss. 59 60, as amended 1897, c. 274.
5. Maryland	No special mode.....	No special mode.
6. Massachusetts..	Real and personal property. 1882, c. 11, s, 2...	*Life*—¼ of 1 per cent. on net value of policies in force in the preceding year. *Fire & Marine of other States.*—Excise tax of 2 per cent. on premiums charged or received: (1882, c. 13, s. 30,) or a greater rate if a greater is imposed by the State of the Co. upon Massachusetts Co's. (Ib.) *Companies of foreign countries*—2 % on premiums charged or received on contracts in the State.
7. Michigan	*Life Cos.*—None (Howell Ann. Stat. s. 4231)	*Life*—Two per cent. on premiums received within the State, in lieu of the other taxation. (Howell Ann. Stat. s. 4231.) *Fire*—Three per cent. on premiums received within the State, s. 4301. *Plate Glass Accident, etc.*—Two per cent. on do: s 4343 *k*.
8. Missouri	None—1899 s. 8043	Two per cent. annually on premiums received. 1899, c. 8043. Apportioned by State Auditor amongst counties, and by counties amongst cities and towns on the basis of the number of school children in each, s. 8046.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and some of the United States

3. FOREIGN INSURANCE COMPANIES.—*Continued.*

State.	Local taxation.	State taxation.
9. New Hampshire		*Fire and Marine*—Two per cent. on gross premiums received on business done as assessed by the Insurance Commissioner. 1899, c. 64. *Other Insurance Co's.*—One per cent. on premiums. (Ib.) $2,000 of the tax to be paid to State Firemen's Association. 1899, c. 64, s. 2
10. New Jersey	Real estate	*Fire*—Two per cent. on premiums taken during preceding year. Gen Stat. 1895, p. 1775, ss. 157, 158 *Life*—Same as domestic companies. 1895, p. 1780, s. 184.
11. New York	Same as Domestic Co s	Companies incorporated by Foreign Governments : 1. *Fire, Marine and Casualty*—One per cent. on gross premiums received in the State during the previous year. 1896, c. 908, s. 187 ; 1901, c 118. 2. *Life*—Two per cent. on premiums received during previous year on which a tax has not been paid to any other State. 1892, c. 690, s. 34, p 1147. Companies of other States : 1. *Fire & Marine*—Five-tenths of one per cent. of premiums. 2. *Life*—One per cent. on gross premiums received during the previous year. If any other State taxes a New York company higher than above, the companies of that State in New York are taxed at the same rate.
12. Ohio	On gross receipts taxable at the same rate and in the same manner as other personal property. 1890, s 2745. *Returns*—To Auditor of each county of the gross receipts at all agencies in the county.	Such sum (to be collected by Superintendent of Insurance) as added to the amount paid to the county auditor will make 2½ per cent. of the gross receipts, or such larger sum as will equal the tax imposed on Ohio Co's. by the State to which the foreign company belongs. 1890, s. 2745.
13. Pennsylvania		Two per cent. on premiums of every character and description received within the State during the preceding year. 1889, c. 420, s. 24,
14. Vermont	On real and personal estate listed at 1 per cent. of its value in money. 1894, s. 360.	Same as domestic companies.
15. Wisconsin	Real estate, 1898, s. 1220, as amended 1899, c. 326	*Fire*—Same as domestic Companies. R. S., s. 1219. *Life*—(Not being purely an assessment Co.) a license fee of one per cent. on premiums and notes taken from residents during the preceding year. R.S. 1898, s. 1220, as amended 1899, c. 326.

		Other Life Co's.—License fee of $300. R.S. 1898, s. 1220, as amended 1899, c. 326. Subject to increase if the laws of the other State or foreign country impose higher taxes. R.S. s. 122,

4. EXPRESS COMPANIES

——	Local taxation.	Provincial taxation.
Ontario	On real estate. On tangible personal property and income earned at each place of business. See 62 V. (2) c. 8, s. 6.	Companies operating over 400 miles of railway or a fraction thereof, pay $800, and an additional $125 for every additional 400 miles or fraction thereof. (Not to a pply to goods bonded through and not received or delivered in Ontario.) 62 V. (2), c. 8, s. 2, par. 12 ; 63 V. c. 6, s. 6.]

State.	Local taxation.	State taxation.
1. Connecticut....	On real estate not used in express business. 1888, s. 3928.....	Five per cent. of gross amount of express charges at each office in the State during preceding year. 1888, s. 3928, as amended, 1889, c. 221.
2. Illinois	On real and personal property listed like the property of any other person at the place where situated. (Starr & Curtis Stats. 1896, c. 120, ss. 13 & 17.)	At the State rate on a valuation of the capital stock by the State Board of Equalization after deducting the value of tangible property locally taxed. (Starr & Curtis Stats. 1896, c. 120, ss. 32. 109 ; 1901, p. 272.
3. Indiana	On real estate, structures and appliances locally assessed, and on a valuation of other property by the State Board apportioned by it amongst the local tax districts. 1893, p. 374, ss. 3, 6, 9.	On the property assessed by the State Board—the same assessment as that used for the tax distributed locally. 1893, p. 374, s. 6.
4. Maine.....	On real estate as a non-resident. 1891, c. 130, s. 57, as amended 1895, c. 49, s. 2.	Real estate (State Board equalizes assessments and apportions the State tax amongst towns. 1891, c. 103, s. 6.) Two per cent. of gross receipts for previous year, including a pro rata part on all business coming from other States and going to other countries. R.S. 1883, c. 6, s. 55, as amended, 1901, c. 147, less the value of real estate actually used and owned in the transaction of express business ; s. 57 as amended. 1885, c. 49, s. 2.
5. Maryland.....	No special mode. Assessed like other persons	*Domestic*—No special mode. *Foreign*—Two per cent. on gross earnings. Interstate earnings on a *pro rata* mileage basis. 1896, c. 120, s. 146.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States.

4 EXPRESS COMPANIES.—*Continued.*

State.	Local taxation.	State taxation.
6. Massachusetts..	On real estate. 1882, c 11, s. 2.	If a Stock Co.—On "corporate excess," that is on corporate franchise at a valuation equal to the aggregate value of shares as determined by the Tax Commissioner after deducting real estate at a rate proportionate to that levied upon cities and towns for State purposes. 1882, c. 13, s. 40.
7. Michigan.....	On real estate, for local improvements only. 1899, c. 179, s. 6, amended 1901, c. 173, s. 13.	*After 1st July, 1902.*—The State Board to assess at "true cash value" all the property of the company by determining: first, the actual value in money of the entire capital stock and bonded indebtedness; deducting from this the actual value of the real estate and personalty used in the business The value per mile is then calculated which is multiplied by the number of miles of route within the State. The result added to the value of the real estate constitutes the value of property taxable in the State. 1901, c. 173, s. 8. The tax payable is at the average rate for the year upon other property upon which *ad valorem* taxes are levied for State. county, township, school and municipal purposes. 1901. c. 173, s. 12. *Up to 1st July, 1902.*—Three per cent. on gross receipts according to return for the year ending 31st December previous. 1899, c. 179. s. 5. The Auditor-General computes the tax from returns made to him. 1899, c. 179, ss. 2, 3.
8. Missouri.....	Express Companies defined. 1899, s. 9399, 9387. Assessment of property required to be returned is made by the Board of Equalization. Cities, etc., certify their rate and the county collector collects the amount with the State taxes 1899, s 9263-6-7.	Real and personal property, including franchise, are assessed and tax thereon collected in the same way as on railroad prope ty. 1899, s. 9387. Also $1.25 on each $100 of gross receipts from business done in the State. *Returns.*—To be made, specifying the amount received in each county. Ss. 9387, 9400.
9. New Hampshire	No special mode. Same as corporations generally	No special mode. Same as corporations generally.
10. New Jersey...	Same as corporations generally. (See under insurance companies.). ...	As a license to do business a tax is imposed of 2 per cent. on gross receipts from business done in the State for the preceding year. 1895, p. 3337, s. 260.
11. New York....	On real estate. 1896, c 908, s. 3. On personal property, including capital stock not invested in real estate. 1896, c 908, s 12.	Real estate. Five tenths of one per cent. of gross earnings in the State, excluding interstate earnings. 1896, c. 968, s. 184. Also tax on capital stock employed within the State based on dividends in the same way as railroad companies 1896, c 908, s. 182

12. Ohio	Returns are made to the State auditor. R. S. 1880, as amended 1894, p 220. A valuation of the property of the company is made by the State Board of Appraisers and Assessors (which consist of the auditor, treasurer and attorney general) who are guided by the value of the capital stock and such other evidence and rules as will enable them to arrive at the true value in money of the entire property of the company within the State. The value is apportioned (after deducting the value of real estate) among the several counties in which business is done in proportion to the gross receipts in each. R.S. 1880 and 1894, p. 221, 224.	State taxes are levied on the same assessment as that used for local taxation. 1890, s. 2820. Also an excise tax of two per cent. on the gross receipts of the preceding year. 1894, p. 241.
13. Pennsylvania .	On real estate	Five mills on the dollar on the capital stock. 1893, c. 353, s. 1. Eight mills on the dollar upon the gross receipts from business done in the State. 1889, c. 420, s. 23. Also a graded excise tax not exceeding 5 per cent. on gross receipts, one per cent. when not exceeding $100 per mile, two per cent when between $100 and $150 per mile and one per cent. additional for each additional $50 of average receipts per mile, till five per cent. is reached. 1897, p. 294.
14. Vermont	None. 1894, s 593.....	Four per cent. on gross receipts from business done in the State for the year ending 30th June preceding. 1894, s. 571.
15. Wisconsin	None. 1899, c. 111, s. 4.....	Returns to State treasurer. From these the State Board ascertains the value of the capital stock invested in the express business by deducting from the value of the whole capital stock the real estate outside the State and the personal property not used in the express business. The value per mile is then found which is multiplied by the number of miles of route within the State, the result being the value of property assessable within the State. Upon this is levied a tax at the average rate of taxation (State and local combined). 1899, c. 111.

5. TELEGRAPH AND TELEPHONE COMPANIES.

—	Local taxation.	Provincial taxation.
Ontario.	On real estate only. R. S. O. c. 224, s. 39. See 62 V. (2), c. 8, s. 6	*Telegraph Co's.*—Company owning a line operated in whole or part by any other company other than the owners within Ontario, pays $\frac{1}{10}$ of 1 per cent on the paid up capital of the company. Company operating pays $\frac{1}{10}$ of 1 per cent. on its paid up capital. Both companies jointly and separately liable. *Railway operating a telegraph line* pays $\frac{1}{10}$ of 1 per cent. on capital invested in the whole line, but the Lieutenant-Governor in Council may remit the tax where the line is used exclusively for running trains and upon so much of the capital as is invested in portions of the line outside of Ontario. 62 V. (2) c. 8, s. 2, pars. 7, 8.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States.

5. TELEGRAPH AND TELEPHONE COMPANIES.—*Continued.*

State.	Local taxation.	State taxation.
1. Connecticut ...	On real estate. 1889, c. 178, s. 2.....	Twenty-five cents on each mile of wire. 1889, c. 178, s. 2; 1891, p. 68. *Telephone Co's.*—Also 70 cents for each transmitter.
2. Illinois	*Returns.*—To the county clerk. Real and personal estate. (Starr & Curtis Stats. c. 120, s. 55) To the auditor—(1) Capital stock and its market value. (2) Indebtedness. (3) Length of the line in each county and in each State. (4). Detailed valuation of tangible property. S. 53. *Telegraph.*—Assessment is made by local assessors of real and personal estate except that of which a return is required to be made to the county auditor. The property so returned is assessed by the State Board of Equalization and extended on the roll by the county clerk in the same way as in the case of railroads. 1896, c, 120, ss. 53-55. *Telephone* —No special mode. Same as express companies.	*Telegraph Co's.*—At the State rate on the value of the capital stock after deducting property locally taxed. The tax is collected in the same way as the tax on railroads. (Starr & Curtis Stats. c. 120, s. 54.) *Telephone Co's.*—Same as express companies. (Starr & Curtis Stats. c 120, s. 32.)
3. Indiana	Same as express companies	Same as express companies.
4. Maine	On real estate and personal property other than that used in its business (enumerated). 1901, c. 201, s. 7. Out of the State tax an apportionment is made amongst the towns in which on 1st April stock is held of an amount equal to one per cent. thereof (not exceeding the whole tax). 1901, c. 201.	Returns to Secretary of State. 1901, c. 201, s. 1 When gross receipts exceed $5,000, but not $10,000, 1½ per cent. of gross receipts. When gross receipts exceed $10,000, but not $25,000, 1¾ per cent of gross receipts. When gross receipts exceed $25,000, but not $50,000, 2 per cent. of gross receipts, and so on increasing the rate of the tax ¼ of 1 per cent. for each additional $25,000 or fractional part thereof of such gross receipts, but in no event exceeding 4 per cent. Value of real estate to be deducted. 1901, c. 201, ss. 3 and 7. Assessment by Board of State Assessors from returns. 1891, c. 103, s. 6; 1901, c. 201, s. 4.
5. Maryland.....	On real estate. 1888, Art. 81, s. 2; 1890, c. 245.....	Two per cent. on gross receipts from business done in the State during the preceding year; interstate earnings on a *pro rata* mileage basis. 1896, c. 120, s. 546.
6. Massachusetts..	On real estate. 1882, c. 11, s. 2	On "corporate excess," in the same way as express companies.
7. Michigan	Same as express companies.....	Same as express companies.
8. Missouri.....	Same as express companies.	Real and personal property, including franchises, are assessed and a tax thereon collected in the same way as in regard to railroads. 1899, ss. 9387, 9391, as amended 1901, pp. 223-225 and 232.

9. New Hampshire	On real estate not used in their ordinary business. 1891, c. 64, s. 12....	Tax on the value on the 1st April of the line within the State owned or operated by the Company or person, including poles, wires, instruments, apparatus, office furniture and fixtures at the average rate of taxation at the time up on other property throughout the State. 1891, c. 64, s. 3. Board of Equalization determines the value. 1891, c. 64, s. 4.
10. New Jersey...	Same as corporations generally. (See under Insurance Companies. 1895, s. 75, p. 3296.	As a license to do business, a tax is imposed of 2 per cent. of gross receipts from business done in the State for the preceding year. S. 260, p. 3337.
11. New York	On real estate; line included as realty. 1886, c. 659, p. 2686.....	Same as express companies. 1896, c. 908, ss. 182 and 184.
12. Ohio	Valuation in the same way as in regard to express companies. Apportionment is made to counties in the proportion which the length of wire in the county bears to the whole length of wire in the State. R. S. 1880, amended 1894, pp. 221, 223.	State taxes are levied on the same assessment as is used for local purposes. 1880, s. 2820.
13. Pennsylvania .	Real estate where located	Five mills on the dollar on capital stock. 1893, c. 353, s. 1. Eight mills on the dollar on gross receipts from business done within the State. 1889, c. 420, s. 23.
14. Vermont	None, except on property not used in the business. 1894, s. 593	*Telegraph.*—1894, s. 566 : 60 cents per mile of the line of poles and one line of wire ; 40 cents per mile for each additional line of wire owned or operated by the company within the State. At their option, companies may pay in lieu of this tax a tax of 3 per cent. on gross receipts from business done in the State. *Telephone.*—1894, s. 565 : 3 per cent. annually on the entire gross receipts of business done wholly within the State, including sums received for rental of instruments.
15. Wisconsin	*Telegraph.*—On real estate. (2nd report, p. 33.) *Telephone.*—On real estate not used in the prosecution of telephone business. R. S. s. 1222*a* (5).	*Telegraph Co's.*—R. S. s. 1216 : $1 per mile for a single line of wire ; 50c per mile for a second line of wire ; 25c per mile for a third line of wire : 20c per mile for each additional line of wire. *Telephone Co's.*—R. S. s. 1222*a*: On gross receipts from business in State : 3 per cent. if the amount be over $100,000 ; 2¼ per cent. if the amount be under $100,000. *Returns.*—To State Treasurer. R. S. s. 1216*a*.

6. RAILWAY COMPANIES.

——	Local taxation.	Provincial taxation.
Ontario	On real estate only. R S. O c. 224, s. 31. Tracks and roadways upon streets or highways exempt. 62 V. (2) c. 8, s. 11.	$5 per mile for each mile in the Province (company owning and company operating to be jointly liable). 62 V. (2) c. 8, s. 2 ; 63 V. c. 6, s. 5.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States.

6. RAILWAY COMPANIES.—*Continued.*

State.	Local taxation.	State taxation.
1. Connecticut....	On real estate not used for railway purposes. 1888, s. 3920	One per cent. on the market value of stock and on the par value of the funded and floating debt. (If less than par, on a valuation thereof.) S. 3920. Mode of determining market value. S. 3931, as amended 1899, s. 171. Where only part of the road is within the State, 1 per cent. on such proportion of the above valuation as the length of the road within the State bears to the entire length. 1888, s. 3921.
2. Illinois	On real estate (except "railroad track"), and personal property (except rolling stock. (Starr & Curtis Stats. 1896, c. 120, s. 47.) Assessment is made by the local assessors in the same way as in the case of the property of private persons. S. 47. Particulars as to the track and rolling stock are required to be returned to the Auditor of the Public Accounts and are assessed on the Board of Equalization. S. 50. The values of track and rolling stock and capital stock assessed by the Board are certified to the County Clerk and by him distributed and extended on the proper rolls amongst the towns, districts, villages and cities entitled in his county to a proportionate value of such track and rolling stock. Ss. 110 and 111. County and other municipal rating authorities levy the rate upon the same assessment roll. Ss. 122, 123. *Returns.*—To the County Clerk, of particulars of all property not required to be returned to the Auditor. S. 40.	The assessment made for local purposes is used. That State rate is fixed by the Governor, Auditor and Treasurer on the completion and equalization of the assessment. *Returns.*—To the Auditor of particulars of track, rolling stock, capital stock and tangible property. S. 48.
3. Indiana	On real and personal estate other than "railroad track" and "rolling stock" locally assessed. 1891, c. 99. "Railroad track" and "rolling stock" are assessed by the State Board of Tax Commissioners and the values are distributed amongst local districts. 1891, c. 99, s. 137.	The State tax is levied upon the same assessment as is used for local purposes.
4. Maine	Land and buildings (except the track) taxable as non-resident lands where situated. 1883, c. 6, s. 4. The track is exempt. Under 1887, c. 75, there was out of the State tax apportioned amongst the several cities and towns in which stock of the railway is owned an amount equal to 1 per cent. on the value of the stock on 1st April in each year as determined by the State Board of Assessors not exceeding the amount received by the State. 1887, c. 75.	Excise tax annually to be ascertained as mentioned in 1883, c. 6, s. 42, amended by 1901, c. 145 (*i. e.*, the gross transportation receipts as returned to the Road Commissioners are divided by the number of miles operated to ascertain the average gross receipts per mile. When such average gross receipts per mile do not exceed $1,500, the tax is $\frac{1}{2}$ of 1 per cent. of the gross receipts. If exceeding $1,500, but not $2,000, the tax is $\frac{3}{4}$ per cent., and so on increasing the tax $\frac{1}{4}$ of 1 per cent. for each additional $500 of average gross receipts per mile, or fractional part thereof,

	Assessed by the State Board of Assessors. 1883, c. 6, s. 43, as amended 1891, c. 103, s. 6.	and in no case to exceed 4 per cent). Provision made for railways not wholly within the State. (*Ib.*).
5. Maryland	On real and personal estate assessed and levied for county and municipal purposes in the same manner as property of individuals. 1890, c. 120, s. 2, p. 153.	On gross earnings :— Eight-tenths of 1 per cent. on the first $1,000 per mile if less than $1,000 per mile. One and one-half per cent. on earnings above $1,000 and up to $2,000 per mile. Two per cent. on earnings above $2,000 per mile. Earnings from interstate business on a *pro rata* mileage basis. 1896, c. 120, s. 146.
6. Massachusetts .	Real estate and machinery outside of the right of way, which is 5 rods in width. Distribution of the tax on corporate franchise is made according to the number of shares held in each district.	On the value of the corporate franchise at the average rate throughout the State. Same as express companies.
7. Michigan	On real estate for local improvements only. 1901, c. 173, s. 13.....	After 1st July, 1902, assessment is annually to be made by the State Board of the property having a *situs* in the State, of railroads, at the true cash value. A tax is payable thereon at the average rate of taxation for the current year upon other property upon which *ad valorem* taxes are levied for State and local purposes. 1901, c. 173, s. 12. The property assessable is specified in s. 5 as the right of way, road-bed, stations, cars, rolling stock, tracks, waggons, horses, office furniture, telegraph and telephone poles, wires, conduits, switchboards, and all other property used in carrying on the business, and all other real and personal property and all franchises (said franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property), including also a proportion of the property used partly within and partly without the State, but not including real estate not used in operating the business.
8. Missouri.....	County Court receives returns, reports on their sufficiency to the Auditor and he to the Board of Equalization which makes the assessment. 1899, s. 9341-4. Assessment of the property of which particulars are required to be returned, is made by the Board of Equalization. Each city, etc., certifies to the County Court the amount of its rate, and the collector collects the tax along with the State taxes. 1899, ss. 9363-7. All other property of which particulars are not required to be so returned (including lands, machine shops, roundhouses, warehouses and other goods, chattels and office furniture) is assessed locally, but the taxes are collected like other railroad taxes. 1899, s. 9360.	*Returns.*—Required by 1899, s. 9339 :—(1) Length of road, including branches and leased lines ; (2) entire length in State ; (3) length of double or side tracks, with depots, water-tanks and turntables ; (4) length in each county, city, town and village ; (5) number of engines, cars and other movable property. Assessment of the railroad property is made by the State Board of Equalization from returns supplemented if necessary by further information. S. 9363-6-7. The levy for the State is 15 cents in the $100, for revenue, and 10 cents for indebtedness. c. 9123. (Taxes seem to be collected by county collectors for State and county purposes, fixed taxes and for local municipalities such amounts as they certify to be required. S. 9273).
9. New Hampshire	Railroads are exempt for their first ten years. 1891, c. 64, s. 2. On real estate not used in their ordinary business. 1891, c. 64, s. 12. Distribution of a portion of the State tax is made locally. S. 13.	Railroads exempt for their first ten years. 1891, c. 64, s. 2. Tax on the actual value of the road, rolling stock and equipment on the 1st April in each year, as nearly as may be at the average rate of taxation at the time upon other property throughout the State. 1891, c. 64, s. 1.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States.

6. RAILWAY COMPANIES.—*Continued.*

State.	Local taxation.	State taxation.
10. New Jersey...	Local assessors ascertain and assess railroad and canal property thus :— 1. The length of the main stem and its value. 2. The value of other real estate, including the road-bed (other than the main stem), lands and buildings, except lands not used for railroad purposes. 3. Value of remaining property, including the franchise. 1895, s. 212, p. 3325. The assessors forward their valuation (with the local rate) to the State Board. The tax on the value of the real property as fixed by the Board is payable at the local rate to the Comptroller, with the State tax, and by him is paid over to the different districts, giving to each district the amount that was derived from each railroad and canal company therein. S. 242, p. 3333, as amended 1897, c. 69.	*Returns.*—To the State Board of Assessors. S. 228. One-half of 1 per cent. on the valuation as fixed by the State Board of Assessors. (The State Board reviews the assessment made by local assessors, fixes the amount, computes the tax and notifies the companies. S. 220, p. 3327. The Board also certifies to the Comptroller the amount of the tax payable to the State and to each local district. Taxes become payable accordingly between November and February. S. 221).
11. New York....	On real property, including special franchise in land on highways. 1896, c. 908, ss. 3 and 2 (3), as amended 1899, c. 712. On tangible personal property, including capital stock, less real estate. 1896, c. 208, ss. 3, 12 and 31.	Five-tenths of 1 per cent. of gross earnings within the State, excepting earnings from interstate commerce. 1896, c. 908, s. 184. Also on capital stock based on amount of dividends. *If dividends amount to 6 per cent. or more,* ¼ of a mill on each $ of the capital stock used within the State at par for each 1 per cent. of dividend. *If dividends less than 6 per cent*, 1½ mills upon each $ of capital stock used within the State at par. *If no dividends*, 1½ mills upon each $ of appraised capital stock used within the State. 1896, c 908, s. 182.
12. Ohio	Board of Assessors values and reports to the auditor of the State the amount assessed to each county and the amount distributed to each county. R S. 1890, s. 2774. Board has power to require statements from Companies. s. 2772. The county auditors of the counties through which the railway passes are a Board of Assessors and Appraisers of railways. They assess all the real and personal property of each railway company in detail, and apportion it among the localities so that each city, village or township and district or part thereof shall be apportioned such part thereof as shall equalize the relative value of the real estate. structures and stationary personal property of the company therein to the whole value of the real estate, structures and stationary personal property of the railway within the State and so that the rolling stock, main	The State Board of Equalization on receiving reports from Board of Assessors re-distributes the total assessment amongst counties, cities, villages, townships or districts according to certain rules, and the county auditors place the amounts in the local tax lists when they receive them from the State Board. State taxes are levied on the same assessment as is used for local taxation. R.S. 1890, s. 2820. Excise tax of ½ of 1 per cent. on gross receipts from business done within the State, including a proportion (according to mileage) of interstate receipts. 1894, p. 83.

	track, roadbed, supplies, money and credits of the company shall be apportioned in the same proportion that the length of the road in each county bears to the entire length in all such counties and to each city, village and district or any part thereof therein. R.S. 1896, s. 2774. Amounts are placed by the county auditor in the tax lists after the distribution has been revised and fixed by the State Board of Equalization. s. 2774.	
13. Pennsylvania .	On property not used in operating the business	Same as telegraph companies.
14. Vermont	On real and personal estate not used in operating the railway, and on real and personal property not appraisable for State taxation. 1894, s. 593.	*Returns*—To the Commissioner of State Taxes. s. 548 ; 1894, s. 556. Seven-tenths of 1 per cent. on the appraisal by the Commissioner of the property particulars of which are required to be returned, including the corporate franchise (1894, ss. 557 and 559); or at the option of the company it may commute by paying 2½ per cent. of the gross earnings in the State, which in the case of a railway not wholly within the State is to be such proportion of the entire gross earnings as the mileage of trains run in the State bears to the mileage of all trains run on the entire main line. s. 562.
15. Wisconsin	On real estate not used for railway purposes, and land not adjoining the track, 1898, s. 1038, as amended 1899, c. 95. (See Tax Commissioners Report) The track right of way, depot, grounds, buildings, machine shops, rolling stock and other property necessarily used in operating a railroad are exempt except that the same are subject to special assessments for local improvements in cities and villages. 1898, s. 1038 (14).	*Returns*—To State Treasurer of (1) gross earnings (2) mileage (3) gross earnings per mile R.S. s. 1211. *License fees* based upon gross earnings. Companies earning less than $2,000 per mile, $5 per mile and 2½ per cent. of gross earnings in excess of $1,500. Companies earning $2,000 and less than $2,500 per mile, 3 per cent. of gross earnings. Companies earning $2,500 and less than $3,000 per mile, 3½ per cent. of gross earnings. Companies earning 3 000 or more per mile, 4 per cent. of gross earnings. R.S. s. 1214. (See recommendation of Tax Commission, in 1900, in its Biennial report, p. 166.

7. STREET RAILWAYS.

—	Local Taxation.	Provincial Taxation.
Ontario	On real estate only. R.S.O. c. 224, s. 39. See 62 V. (2) c. 8, s. 6.....	$20 per mile for each mile of track when the whole does not exceed 20 miles. $35 per mile for each when the whole track exceeds 20 miles but not 30 miles. $45 per mile when the whole track exceeds 30 miles but not 50 miles. $60 per mile when the whole track exceeds 50 miles. 62 V. (2) c. 8, s. 2. par. 6.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations in Ontario and in some of the United States.

7. STREET RAILWAYS.—*Continued.*

State.	Local Taxation.	State Taxation.
1. Connecticut ..	Same as railways, 1893, c. 209.	Same as railways. 1893, c. 209.
2. Illinois	Real property—track to be real property and listed where it is laid. 1896, c. 120, s. 15. Personal property—to be listed where the principal place of business of the company is. (Ib). Capital stock over and above the tangible property.	
3. Indiana	Same as domestic insurance companies.....	Same as domestic insurance companies.
4. Maine	Same as railways	Same as railways except that the tax on gross receipts is ascertained as follows: $\frac{3}{5}$ of one per cent. when gross average receipts do not exceed $1,000 per mile; $\frac{3}{5}$ of one per cent. additional for each $1,000 additional per mile. 1901, c. 156.
5. Maryland	On real estate in the county in which located. Mass. Comm. p. 96 Special provisions apply in Baltimore.	Actual value of stock is ascertained by State officers; the value of real estate deducted and residue is taxed, for State purposes, against resident stock holders and against the company as to non-resident holders; also one per cent. on gross receipts as a transportation company. Mass. Comm. p. 96.
6. Massachusetts..	Real estate and machinery of the company is taxed where located, but the rails are exempt. Mass. Com. 1898, p. 97.	Corporate franchise tax on capital stock like other corporations. Also, if dividends of more than 8 per cent. are paid a tax is imposed equal to the amount of the excess. 1898, c. 578, s. 3, (apportioned to cities and towns in proportion to the length of track. *Ib.* s. 4. Also, an excise tax, assessed by local assessor, or gross receipts graduated on receipts per mile from $4,000 per mile upwards. 1899, c. 117, s. 7.
7. Michigan	Real estate where principal office is situated. Stock taxed to the holder. Mass. Com. p. 97.	....
8. Missouri..	Real and personal property, s. 9360. Property returned taxed same as railways, ss. 9354-6.	Same as railways.
9. New Hampshire	Real and personal estate. No special mode of assessment provided.....	Annual tax on total property at the average rate of taxation on property throughout the State. Mass. Com. 1898, p. 100.
10. New Jersey...	Same as express Co's. real estate where located....	Real estate—a tax based on rate of dividend, and $\frac{1}{2}$ of one per cent. on gross earnings. Mass. Com. 1898, p. 101.

11. New York....	Property and stock taxed to company less value of real estate. Stockholders not taxed. On real estate, including the special franchise in land on highways. 1896, c. 908, s. 3, as amended 1899, c. 712. On personal property (including capital stock) 1896, c. 908, ss. 3,12,31 and s. 183.	Franchise tax of $\frac{1}{4}$ of a mill on each dollar of valuation for each one per cent. of dividend, but if dividend less than 6 per cent. the tax is $1\frac{1}{2}$ mills per dollar. Mass. Com. 1898, p. 102. One per cent. on gross earnings within the State; $3\frac{1}{2}$ on amount of dividends declared or paid in excess of 4 per cent. on the actual paid up capital). (See Report of Mass. Com. 1898, p. 102.)
12. Ohio	Real and personal property as in the case of individuals	One-half of one per cent. on the total value of stock. Mass. Com. 1898, p. 103.
13. Pennsylvania..	Same as railways and telegraph companies.....	Same as railways.
14. Vermont.....	None, if taxable for State purposes as *transportation co's.* (as would seem to be the case). 1894, s. 593. Stock taxed in hands of stockholders, Mass. Com. 1898, p. 107.	If assessed as transportation co's., (as would seem to be the case) pay $\frac{7}{10}$ of one per cent. on appraisal of the value of property including the franchise. 1894, s. 573; or at the co's. option, two per cent. on gross earnings, s. 574.
15. Wisconsin	On gross receipts—if exceed $500,000, 4% of gross receipts. If less than $500,000, 2% of gross receipts. 1899, c. 354, s. 2. 12 % of tax is paid over to the county treasurer and by him $\frac{2}{3}$ of the amount received is paid over to the State Treasurer The remaining 88 per cent. is retained by the municipality and apportioned to the various districts through which the track runs, on the basis of mileage operated in each. *Ib.* s. 3. *Returns*, to treasurer, 1899, c. 354, s. 1.	Real and personal property owned and actually and necessarily used in the operation of a street railway is exempt, provided the license fee on gross earnings payable to State Treasurer. 1898, c. 1038 (14).

8. MISCELLANEOUS COMPANIES.

——	Local Taxation.	State Taxation.
Waterworks, gas, Electric or steam heating, lighting and power Co's. (New York)	Real estate including special franchise in property on highways. 1896, c. 908, s. 3, as amended, 1899, c. 712. Personal property (not including capital stock). 1896, c. 968, s. 183.	$\frac{5}{10}$ of one per cent. upon gross earnings within the State. Three per cent. on dividends declared or paid in excess of four per cent. on the actual paid up capital. 1896, c, 908, s. 185.
Electric light Co's. (New York) (Wisconsin)	Same as telegraph companies. ..... On general property except where operated in connection with a street railway.	....
Trust companies. (New York)	Real estate. Assessed value of assets less value of real estate.	One per cent. on the amount of capital stock surplus and undivided profits. 1901, c. 132.

APPENDIX D.—*Continued.*

MEMORANDUM as to the taxation of certain Corporations of Ontario and in some of the United States.

8. MISCELLANEOUS COMPANIES.—*Continued.*

State.	Local taxation.	State taxation.
Trust Companies. (Wisconsin)....	Real estate, s. 1222 k.	Annual license fee of $300. Two per cent. on net profits. R.S. s. 1222 k.
(Massachusetts)..	Real estate	On capital stock like other corporations. On personal property held in trust for persons outside the State at the average rate. On deposits of residents at ¾ average rate. Distributed among the cities and towns in which the depositors reside.
Navigation Coy's. and ship owners. (Indiana)....	... .	Three cents per net ton of registered tonnage of all vessels owned. 1901, c. 110, s. 25.

APPENDIX E.

Memorandum as to Exemptions from Taxation.

(*Prepared for the Information of the Commissioners.*)

Note.—The numerals prefixed in the following list of exemptions are those in the list of exemptions given in section 7 of *The Assessment Act*, R. S. O. 1897, c. 224. Numerals with an additional letter (e.g., 1*a*, 4*a*, etc) are used to indicate exemptions not in the Ontario Act.

The references are to the following Statutes.

Ontario, Rev. Stat. c. 224, s. 7.
Quebec, Mun. Code, s. 712.
Nova Scotia, 1895, c. 5, s. 6.
New Brunswick, Rev. Stat. 1877, c. 100, s. 3
Manitoba, Rev. Stat. 1892, c. 101, s. 3.
British Columbia, Rev. Stat. 1897, c. 179, s. 39.
Maine, Rev. Stat. 1883, c. 6, s. 6.
Massachusetts, Pub. Stat. 1882, c. 11, s. 5.
Michigan, 1901, No. 44.
Missouri, Rev. Stat. 1899, s. 9120.
Illinois, Starr & Curtis Stats. 1896, c. 120, s. 2.
New York, Rev. Stat. 1896, c. 13, s. 4.
Ohio, Rev. Stat. 1890, s. 2730.

LIST OF EXEMPTIONS.

1. Crown and Indian lands or any United States or State property. (*All Provinces and States.*) (Note *a*.)

1*a*. Mineral lands on which a royalty is reserved. *B.C.*

3. Places of worship and land used in connection therewith. *Ont.* (Note *b*.) *Que. N.S. B.C. N.Y. Mass. Ill. Ohio.* Not exceeding 2 acres, *Man.* To the extent of one acre within a mile of the city or town ; to the extent of five acres when more than a mile. *Mo. Mich.*

Burying grounds. *Ont. Que. N.S. N.B. Mass. Mich. Ill. Ohio.* Not exceeding 20 acres, *Man.* (63-4 V. c. 35, s. 1.) Not exceeding 5 acres, *B.C.* Cemeteries but not stock of cemetery companies, *Mich.*

4. Real estate of universities, high schools incorporated, and other seminaries of learning. *Ont.* (Note *c*.) *Que. N.S. N.Y. Ill. Ohio. Mich.*

4*a*. Land for school purposes. *Mass. Ill. Mo.*

5. Public schools, court-houses, gaols, public hospitals with lands attached, and personal property. *Ont. Que. N.S. N.B. Man. B.C. N.Y. Ill. Ohio.*

6. Public roads, ways or squares. *Ont. B.C. Ill.*

7. Municipal property. (*All Provinces and States.*)

8. Public parks. *Ont. Ill. Mich.*

8*a*. Armouries. *Mich.*

9. Provincial penitentiary, reformatory, Central Prison and land attached. *Ont.*

10. Industrial farms, lunatic asylums, houses for the reformation of offenders, and land and personal property connected with same. *Ont. B.C. N.Y.* Poor houses. *Ont. N.Y. Ill. Ohio.* Orphan asylums. *Ont.* Houses of industry. *Ont. N.Y.* Buildings belonging to institutions of public charity and land occupied by same. *Ohio.*

10*a*. Property of immigrant aid and children's protection societies. *Ont.* (63 V. c. 34, s. 2).

11. Agricultural or horticultural societies. *Ont. N.S. N.B. Man. B.C. Mass. Ill. Missouri. Mich.*

Public libraries. *Ont. Man. N.Y. Ill. Mich.* Mechanics' Institutes, literary or scientific societies. *Ont. N.B. B.C. N.Y. Mass.* Libraries of judges. *Man.*

Note *a*. When occupied by a person otherwise than in an official capacity, occupant liable, but property not liable. *Ont. B.C.*

Note *b*. Places of worship and land in connection liable for local improvement tax. *Ont.*

Note *c*. Schools receiving legislative grant liable to local improvement tax. *Ont.*

Stocks owned by literary or charitable institutions. *N.Y.* Property of literary, benevolent, charitable and scientific institutions incorporated within the State, unless profits divided. *Mass. Maine. Mich.* Exemption not applying to fraternal or secret societies except charitable homes of such societies. Property of charitable institutions not used for profit. *Ill.*

11*a*. Property of fire companies, *B.C.* with reasonable land in connection. *Ill. Ohio.* Real property of associations of firemen. *N.Y.* Fire engines and other implements of any fire company. *Mich.*

12. Personal property of Governor-General and Lieutenant-Governor. *Ont. B.C.* Including their official incomes. *Ont.*

13. Houses (to $2,000) occupied by military or naval officers and their full or half-pay, and all military or naval pensions. *Ont. B.C.*

14. Pensions of $200 and under payable by Dominion or Province. *Ont.* Pensions. *N.B. B.C. Maine. Mich.*

15. Grain, flour, live or dead stock in transitu. *Ont.* also the produce of farm or field. *Man.*

16. Horses, cattle, sheep. swine, farming implements and vehicles, hay, grain and other farm produce of the occupant of a farm. *Ont.* (See 62 V. c. 27, s. 1). *N.S. Man.* (See 1892, c. 26, s. 1 ; 1898, c. 26, s. 3). *Mass.* Mules, horses, cattle not over one year old, sheep, swine not over six months, all domesticated birds. *Mich.* Farmers' implements for farm labour. *N.B.*

16*a*. Every horse enlisted for duty in the militia. *Man.*

16*b*. Plantations of chestnut, hickory, white ash, white oak, sugar maple, European larch, and pine timber trees (not less than 2,000 to the acre) the actual value of which at the time of planting does not exceed $15 per acre, to be exempt for 10 years after the trees have grown four feet on the average subsequent to planting, provided the land is devoted exclusively to the growth of said trees. *Mass.*

17. Income of a farmer from his farm. *Ont. B.C.* Income of merchants, mechanics or others from capital, liable to assessment. *Ont. B.C.*

18. Personal property invested in mortgage on land. *Ont.* Personal property invested in Dominion, provincial or municipal debentures. *Ont.* N.S. Income from interest paid by the Province or by any municipality on debentures. *B.C.*

19. Bank shares. *Ont.* (Note *d*). *Miss.* (s. 9153).

20. Stock in an incorporated company whose personal estate is assessable. *Ont. N.Y.* Stock in a corporation paying a tax on its corporate franchises, under chap. 13. *Mass.*

21. Stock in railway companies, building societies or loan companies. *Ont.* (Note *d*).

22. Stock in toll roads, and dividends or income from them. *Ont.*

23. Personal property owned out of the Province, except as specially provided. *Ont. B.C.*

24. Personal property equal to debts on account of it, except debts secured by mortgage on realty, or for purchase money of land. *Ont. B.C. Mass.* Mich. Unpaid purchase money of land. *Ont. B.C.*

25. Net personal property under $200, *Ont.* under $300, *B.C.* to $50. *Ohio.*

25*a*. Mechanics' tools to $200. *N.S. N.B.* Mechanics' tools to $100. *Mich.* Fishermen's boats and nets and outfit, *N.S.* to $200. *N.B.*

25*b*. All property exempt by law from execution. *N.Y.*

26. Income from personal earnings to $700. *Ont.* (Note *e*). Income from any source to $400, *Ont.* (Note *e*.) to $400, *N.S.* to $200, *N.B.* to $1,000, *B.C.* to $2,000. *Mass.* Incomes in towns to $600. *N.S.* (1895, c, 6.)

26*a*. Stipends of ministers and the parsonage, with the lands attached to the extent of one acre. *B.C.* Personal property of every minister or priest acting as such. or disabled from acting from impaired health, or over 75 years old, and his real estate when occupied by him up to $1,500. *N.Y.* Parsonages to $2,000. *N.Y.* Parsonages occupied as such. *Mich.*

27. Rent and income from real estate (except interest on mortgages). *Ont.*

28. Household effects of every kind, books and wearing apparel. *Ont. Man. B.C. Mass.* Household furniture in use. *N.B.*

Note *d*. Dividends are assessable as income of the holder. *Ont.* (19). *Ont.* (21).

Note *e*. Income not exempt for any more than $700 from whatever source derived. *Ont.* (26).

Household furniture, provisions and fuel to value of $500 to each household. *Mich.*

28*a*. Library, family pictures, school books, one sewing machine owned by each individual or family, and wearing apparel of every one. *Mich.*

28*b*. Property of a widow or *feme sole* or deserted wife compelled to earn her own living, to $400, *N.S.* to $500, *N.B.* Property to $500 of any widow or *feme sole* above 21, and of any person above 75, and of any minor whose father is dead, provided the whole real and personal estate of such a person does not exceed $1,000, and the property is not conveyed to evade taxation. *Mass.*

29. Vessel property. *Ont.* (Note *f*.) Ships and vessels constructed and under construction, to half their value. *N.S.*

29*a*. Property of iron or wooden railway companies to which a grant from the Province is made for 20 years from first payment on account of the grant. *Que.* Road stock, track, wharfs, station houses, buildings and plant of all railway companies constructed and operating under Provincial Acts. *N.S.* The roadway of a railway and land in actual use in operating the railway not to be assessed at any greater value than the average value of agricultural lands in the municipality. *Ont.* (s. 31). *Man.* superstructures on such land (except station house and freight sheds), *Man.* roadbed, ties, rails, station houses, rolling stock, and all other real and personal estate of a railway company being aided under *The Railway Act, 1895*, for the portion aided. *Man.*

29*b*. The polls and any portion of the estates of persons by reason of age or infirmity or poverty in the judgment of the assessing authorities unable to contribute fully towards the public charges. *Mass. Maine. Mich.*

Note *f*. Income therefrom is assessable. *Ont.*

No. .] BILL. [1902.

An Act respecting Municipal Taxation.

PRELIMINARY:
- Short title, s. 1.
- Interpretation, s. 2.

EXEMPTIONS FROM TAXATION, ss. 3-5.
TAXATION OF LAND, s. 3
BUSINESS TAX, s. 7.
PROFESSIONS AND CALLINGS TAX, ss. 8-10.
INCOME TAX, ss. 11-14.
HOUSE TAX, s. 15.
ASSESSMENT RETURNS, ss. 16-21.
DUTIES OF ASSESSORS.
- Assessment Rolls, ss. 22-28.
- School Census, ss. 29-30.
- Information from Crown Lands Department, s. 31.
- Mode of assessing land, ss 32-36.
- Valuation of Land, ss. 37-40.
- Notice of Assessment, s. 41.
- Time for completion of Roll, s. 42.
- Correction of errors, ss. 43-45
- Inquiries to prevent false votes, s. 46.
- Special Provisions for Cities, etc., ss. 47-49.

BOARD OF TAX COMMISSIONERS, ss. 50-66.
- Appointment, duties and powers, ss. 50-55.
- Assessment of railway lands, special franchises, etc., by ss. 56-66.

COURTS OF REVISION, ss. 67-77.
APPEALS, ss. 78-89
EQUALIZATION, ss. 90-98.
COLLECTION OF TAXES, ss. 99-119.
- Persons liable for Taxes, ss. 99-102.
- Provincial Taxes, s. 103.
- Collectors' Rolls, preparation of, s. 104.
- Duties of Collectors, ss 107-119.
- Notice of taxes, s. 108-110.
- Special provisions under by-laws, s. 111.
- Distress, ss. 112-117.
  - Taxes on land, s. 112 (1), (3).
  - Taxes not charged on land, s. 112 (2), (3).
  - Exemptions, s. 112 (4).
  - Procedure in making distress, ss. 113-117.
- Return of Roll, ss. 118-125.

ARREARS OF TAXES:
- Duties of treasurers, etc., ss. 126-140.
- Sale of lands for taxes, ss. 141-165.
- Certificate of sale redemption and deed, ss. 166-181.
- Deed binding unless questioned within two years, s. 182.
- Deed to be valid if sale valid though statute authorizing it to be repealed, s. 183.
- Right of entry adverse to purchaser in possession not to be conveyed, s. 184.
- Right to improvements when sale void, s. 185 (1).
- Option of purchaser to retain land on paying its value, s. 185 (2).
- Payment into Court, ss. 186-189.
- Costs when value of land and improvements alone in question, s. 190.
- Lien of tax purchaser for purchase money when title invalid, s. 191.
- Contracts between tax purchaser and original owner continued, s. 192.
- Application of sections 184-192 limited, s. 193.
- Interpretation of secs. 183-193, s. 194.

DEFICIENCY FROM NON-PAYMENT TO BE MADE UP BY MUNICIPALITY IN CERTAIN CASES, s. 195.
DEBENTURES ON CREDIT OF ARREARS OF TAXES, s. 196.
ARREARS IN NEW MUNICIPALITIES, ss. 197-199.
ARREARS ON LANDS ADDED TO A CITY OR TOWN, s. 200.
RESPONSIBILITY OF OFFICERS, ss. 201-227.
MISCELLANEOUS, ss. 228-232.
REPEALING CLAUSE, s. 233.

NOTE.—*Notes are in some cases inserted to explain amendments or new provisions. In most instances, however, changes are indicated by italics, and explain themselves, or where a whole clause is new, attention is called to the fact at the end of the clause by the word "New."*

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:—

PRELIMINARY PROVISIONS.

Short title.

1. This Act may be cited as "*The Assessment Act.*" *See* R.S.O. 1897, c. 224, s. 1.

Interpretation clause.

2. Where the words following occur in this Act or the Schedules thereto, they shall be construed in the manner hereinafter mentioned, unless a contrary intention appears:

"Gazette."

1. "Gazette" shall mean the *Ontario Gazette*;

"Township."

2. "Township" shall include a union of townships.

"County Council."

3. "County Council" shall include provisional county council;

"Town." "Village."

4. "Town" and "Village" shall mean respectively incorporated town and village;

NOTE.—The old definition of "Ward" has been omitted, because under the present Municipal Act a ward can only mean a ward of a city or town.

"Municipality." "Local Municipality."

5. "Municipality" shall mean and include a city, town, incorporated village or township, but not a county; R. S. O. 1897, c 224, s. 2, *amended.*

NOTE.—The definition of "Local Municipality" has been omitted, and that expression is not intended to be used in the Act.

"Tenant."

6. "Tenant" shall include occupant and the person in possession other than the owner. *New.*

NOTE.—A definition of "Tenant" has been inserted in order that that word may include both the person described by that word in its ordinary signification, and also the actual occupant of land (other than the owner) though he may not be, strictly speaking, a tenant under any owner or landlord or may be merely a trespasser.

"Land."

7. "Land," "Real Property" and "Real Estate" shall include,

(*a*) Land covered with water;

(*b*) All trees and underwood growing upon land;

(*c*) All mines, minerals, gas, oil, salt, quarries and fossils in and under land. R. S. O. 1897, c. 224, s. 2 (9) *amended.*

(*d*) All machinery, fixtures, buildings, structures and other things *existing*, erected, *or placed upon, in, over, under*, or affixed to, land *or any highway, road, street, lane or public place or water*; *but not the rolling stock of any railway or street railway*,

8. "Special franchise" shall mean every right, authority or permission to construct, maintain or operate within Ontario in, under, above, on, or through any highway, road, street, lane, public place or public water, any such structures or other things, for the purposes of bridges, railways, tramways, or for the purpose of conducting steam, heat, water, gas, oil, electricity, or any property, substance or product capable of transportation, transmission or conveyance, for the supply of water, light, heat, power, transportation, telegraphic, telephonic or other service. *New.* "Special Franchise.

NOTE.—A wider definition of "Land" and "Real Estate" or "Real Property" than that contained in the Act now in force is here given.

Those expressions are made to include everything covered by the existing definition, and also certain other things, such as gas and oil, which by judicial interpretation have been declared to be minerals, and the poles, wires, etc., of a telephone company and other like property placed in, under, above or upon highways, etc.

What are conveniently described by the term "Special Franchises" are rights over or relating to public land. These have not hitherto been assessed in Ontario.

By other provisions of the Act (see secs. 50 et seq.) it is recommended that certain special franchises be assessed by a special Board, and that such Board also shall assess all land owned by a person possessing any special franchise and used in connection with the exercise of the special franchise.

9. "Income" shall mean the profit or gain (whether ascertained and capable of computation as being wages, salary or other fixed amount, or unascertained as being fees or emoluments, or as being profits from a trade or commercial or financial or other business or calling) directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade manufacture or business, as the case may be; and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and also profit or gain from any other source whatever. *New.* Income.

NOTE.—This Bill treats income as meaning "annual profit or gain," in other words, not *gross* income, or the total amount which comes in during the year, but *net* income, or the total amount less the expense of earning it. No deduction should be allowed from gross income for any expenditure by the receiver of the income except what is strictly made in the earning of the income and for the purpose of earning it.

10 "Last revised assessment roll" shall mean the last revised assessment roll of a municipality; and an assessment roll shall be understood to be finally revised and corrected when it has been so revised and corrected by the Court of Revision for the municipality, or by the Judge of the County Court on appeal as by this Act provided, or when the time within which appeal may be made has elapsed. "Last revised assessment roll.

"List of voters." Rev. Stat., c. 7.

11. "List of voters" shall mean the alphabetical list referred to in *The Ontario Voters' Lists Act.* R.S.O., c. 224, s. 2 (11, 12).

[*See also Rev. Stat. 1897*, c. 1, s. 10.]

Taxable property and exemptions.

3. All real property in this Province and all income derived either within or out of this Province by any person resident therein, or received in this Province by or on behalf of any person resident out of the same shall be liable to taxation, subject to the following exemptions, that is to say :—

Section 3 is intended to make it clear (contrary to the interpretation of "income" under the present *Assessment Act*) that income wherever earned by a person resident in Ontario is taxable at the residence of the person, and that income received in the Province for a person residing outside the Province is taxable in the hands of the person receiving it within the Province, subject to specified exceptions and exemptions.

Exemptions.

NOTE.—As a consequence of the recommendation that the tax upon personal property shall be abolished, several of the exemptions in the existing Act find no place here. Such are—personal property of the various institutions whose entire property is at present exempted ; grain, etc., in transitu ; horses, cattle, etc., on a farm ; personal property invested in mortgages ; debentures of the Dominion of Canada, or of Ontario, or of any municipal corporation ; stocks and shares of various kinds, at present exempted ; personal property owned out of the Province; personal property equal to debts owed on account of the same ; net personal property under $100 ; household effects, books, etc. ; and vessel property.

All property belonging to the Crown. Indian lands unoccupied, or occupied officially.

1. The interest of the Crown in any property, including property held by any person in trust for the Crown, or in trust for any tribe or body of Indians. R. S. O. 1897, c. 224, s. 7 (1), *amended.*

NOTE.—The language of this clause is new. It is intended to make clear that any interest of the Crown in land is exempt, and that such exemption does not affect any other person interested. Clause 2 of *The Assessment Act* has been included in section 36 of this Bill, under which an occupant as lessee under the Crown was assessed for the value of the fee. The new clause will not prevent an occupant or any other person interested from being so assessed.

Churches, etc. Assessment of lands in connection with churches for local improvements.

2. Every place of worship and land used in connection therewith, churchyard or burying ground ; but land on which a place of worship is erected, and land used in connection with a place of worship, shall be liable to be assessed for local improvements in the same way and to the same extent as other land. R.S.O., 1897, c. 224, s. 7, (2-3). *See also R. S. O., Cap. 223, Sec. 683.*

Public educational institutions.

3. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of every university, *every* college *affiliated to any university*, *every* high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution. but not if otherwise occupied. R. S. O., c. 224, s. 7, (4) (5), 63 V., c. 34, s. 1 (1).

4. Every other school or seminary of learning which is conducted in conformity with regulations to be prescribed by the Lieutenant-Governor in Council as necessary to be fulfilled in order to obtain exemption from taxation. Other schools, etc.

The Lieutenant-Governor in Council for this purpose may establish regulations prescribing the character and description of the schools and seminaries of learning which may become entitled to exemption in whole or in part; the standard of studies to be pursued therein; and any other conditions to be fulfilled; and may require such schools and seminaries of learning to submit to any prescribed inspection.

Upon filing with the clerk of the municipality a certificate of compliance with such regulations, signed by an officer designated for that purpose, any such school or seminary of learning shall be exempt from taxation, to the extent mentioned in the certificate, until the same is revoked. *New.*

(*a*) The buildings and grounds exempt under the preceding clauses 3 and 4 shall, nevertheless, be liable to be assessed for local improvements in the same manner and to the same extent as other land. R.S.O. 1897, c. 224, s. 7 (4*a*); 63 V., c. 34, s. 1 (2), *amended.* Proviso as to local improvements.

NOTE.—It is proposed by the alterations in this clause to make public and separate school property liable for local improvements.

5. Every city or town or township hall, *or any hall by by-law of a township council declared to be a public hall*, and every court house, gaol, house of correction, lock-up house and public hospital, with the land attached thereto respectively. R. S. O. 1897, c. 224, s. 7 (5), *amended.* City and town halls, etc.

6. Every public road and way or public square. Public roads, etc.

7. The property belonging to any county or other municipality, whether occupied for the purposes thereof or unoccupied; but not when occupied by any person as tenant or lessee. *Amended.* Municipal property.

8. The property belonging to any municipality, and in use as a public park, whether situate within the municipality owning the same or in another municipality or municipalities. Public parks.

9. The Provincial Penitentiary, the Central Prison and the Provincial Reformatory, and the land attached thereto. Provincial Penitentiary, etc.

10. Every industrial farm, poor-house, alms-house, orphan asylum, house of industry, and lunatic asylum, and every house belonging to a company for the reformation of offenders, and the real property belonging to or connected with the same; *but such real property in the case of a company for the reformation of offenders shall be liable to be assessed for local improvements.* R. S. O. 1897, c. 224, s. 7 (6-10), *amended.* Poor houses, etc.

11. The property of any incorporated society operating in Ontario under Chapter 262 of the Revised Statutes of Ontario, en- Immigration Aid Societies.

R.S.O. c. 262. R.S.O. c. 259. titled *An Act to regulate the Immigration into Ontario of certain Classes of Children*, or of any children's aid society incorporated under *The Children's Protection Act of Ontario*, whether held in the name of such society or in the name of a trustee or otherwise, being only property used exclusively for the purposes of and in connection with such society. 63 V., c. 34, s. 2; 1 Ed. vii c. 29, s. 1.

Scientific or literary institutions, etc. 12. The property of every public library, mechanics' institute and other public institution, literary or scientific, and of every agricultural or horticultural society, if actually occupied by such society; and all the lands and buildings of every company formed under the provisions of *The Act respecting Joint Stock Companies for the erection of Exhibition Buildings*, where the council of the municipality in which such lands and buildings are situated consents to such property being exempted *in whole or in part.*

Rev. Stat. c. 196.

Official income of Governors. 13. The official income of the Governor-General of the Dominion of Canada, and the official income of the Lieutenant-Governor of this Province.

Land occupied by military or naval officers, etc., and their pay, salaries, pensions, etc. 14. The house and premises of any officer, non-commissioned officer or private of His Majesty's regular Army or Navy in actual service, while occupied by him, *to the extent of $3,000 of the value thereof;* and the full or half-pay of any one in either of such services; and any pension, salary, gratuity or stipend derived by any person from His Majesty's Imperial Treasury, and the income of any person in such Naval or Military services, on full pay, or otherwise in actual service.

Income of officers etc., on full pay.

NOTE.—The only substantial change in this clause is the exemption of houses and premises of the persons above mentioned "to the extent of $3,000 of the value thereof" instead of "not exceeding $2,000 of the value." The existing clause seems to be not clear as to whether houses of more than $2,000 in value are exempt or not, and in view of the increased value of real estate since the original clause was passed, it has been thought reasonable that such property should be exempt to the extent of $3,000.

Pensions under $200. 15. All pensions of $200 a year and under payable out of the public moneys of this Province. R.S.O. 1897, c. 224, s. 7, (11-14). *Amended.*

Income of farmers, etc., 16. The income of a farmer derived from his farm. R.S.O. 1897, c. 224, s. 7 (17) *part.*

Trade machinery. 17. The machinery used in any trade or manufacture. *New.*

Stock in companies. 18. The dividends or income from stock held by any person in any incorporated company, the income of which is liable to assessment in this Province. R. S. O. 1897, c. 224, s. 7 (20), *amended.*

Toll road stock. 19. The dividends or income derived from the stock or shares held by any person in any toll road. R. S. O. 1897, c. 224, s. 7 (22).

20. The annual income to the extent of *$1000* of any person *assessable directly in respect of income under this Act* R.S.O. 1897, c. 224, s. 7 (26) *amended.* Income to $1000.

NOTE.—In view of the new provisions recommended for the taxation of persons carrying on any trade, business, profession or calling, it has seemed to the Commissioners that an exemption might be made of income to the extent of $1,000.

21. Rent or other income derived from real estate, except interest on mortgages. R. S. O. 1897, c. 224, s. 7 (27). Rental of real estate, etc.

4. The exemption to which certain officers connected with the Superior Courts were, at the time of their appointment, and on the 5th day of March, 1880, entitled by Statute, in respect of their salaries, is abolished as respects all persons appointed by the Lieutenant-Governor to such offices after the said 5th day of March, 1880, and shall continue in respect of such officers only as were appointed before that date. R. S. O. 1897, c. 224, s. 12. Exemption of certain officers of Superior Courts abolished as to future appointments.

5.—(1) Where any person is entitled by law to exemption from assessment in respect of income, he may, upon *making an affidavit stating the amount of his income and according to the form given in Schedule A to this Act,* require his name to be entered upon the assessment roll for such income, for the purpose of being entitled to vote at elections for municipal councils; *and upon such affidavit being delivered to the assessor at any time before the day fixed for the return of his roll,* it shall be the duty of the assessor to enter the name of such person in the assessment roll; and such income shall in such case be liable to taxation like other assessable income. R. S. O. 1897, c. 224, s. 9, *amended.* Assessment of persons for exempted income at their request.

(2) Such affidavit may be made before the assessor or as provided in section 228 of this Act. *New.*

NOTE —The amendment suggested is that where a person desires to be assessed for his exempted income in order to obtain a vote, an affidavit shall be made by him, as in the case of the Manhood Suffrage voter, under Section 24. He may then have his name entered, without personal attendance, through any agent who presents the affidavit to the assessor.

PROPOSED TAX IN LIEU OF TAXES ON PERSONAL PROPERTY AND INCOME.

NOTE.—It is proposed to abolish all taxes on personal property (other than income), and in lieu thereof to tax all persons, except in the case of some corporations, (subject to a suitable exemption) with reference to their income, in most cases indirectly, but in some cases directly upon the income.

For this purpose taxable persons are divided into the following classes:

1. Persons in business (including in that term several businesses not strictly of a trading or commercial character).

A person in this class is to be assessed for the amount of the annual value of the premises occupied by him for the purpose of his business,

as a means, relatively as amongst the members of the class, of indirectly gauging the income derived from such business. (See section 7.)

2. Persons following other callings.

A person in this class is not (except at his request under s. 5) to be assessed in respect of income, unless it is more than $1,000 annually. When so assessable he is to be assessed for the amount of the annual value of the land occupied in connection with his calling as a method of assessing his income up to $4,000 from such calling. In respect of income above $4,000, or derived from any other source, he is to be assessed directly for it. Sections 8 and 11.

3. Persons not in classes 1 or 2, that is, persons not having any business or calling, or having income derived from investments and the like, and not from their business or calling.

Such persons are to be assessable for such income. In the case of those who do not belong to class 1 or class 2, the usual exemption of $1000 is to be allowed, but in the case of those who do belong to class 1 or class 2, and are only being assessed in respect of additional income, no exemption is to be allowed, the exemption of $1,000 having been previously considered in assessing them in class 1 or class 2. (See section 11.)

House Tax.—A supplementary tax is to be levied in cities, towns, villages and police villages on the owners or occupiers of houses, that is, buildings used as dwelling places.

A suitable exemption is allowed in these cases so that houses of the poorer classes will not be subject to the tax. (See section 15.)

SPECIAL TAXES.

Annual value."

6. For the purposes of sections 7 to 15 inclusive, "annual value" of land shall mean a sum equal to 7 per cent. of the assessed actual value thereof. *New.*

Business Tax.

Assessment in respect of premises occupied for the purpose of trade, etc.

7.—(1) In cities, towns, villages and police villages every person engaged in or carrying on any trade, manufacture, financial or commercial business, or the business of a livery stable or the letting of any property for hire, or a club, or apartment house, or a hotel, restaurant, eating house or other house of public entertainment, or a theatre, concert hall or other place of amusement, and for the purposes of the same occupying or using land in the municipality, shall be assessed for the amount of the annual value of the land so occupied or used by him.

(2) A financial or commercial business in the last subsection mentioned shall not include the business of a broker, or of a telephone or telegraph or express company, or of a railway or street-railway company, or the business of transmission of oil or water or of steam, heat, gas or electricity for the purposes of light, heat or power.

(3) Every person liable to assessment in respect of a trade, manufacture or business, under subsection 1 of this section, shall not be subject to assessment under section 11 in respect of income derived from such trade, manufacture or business. *New.*

Professions and Callings.

Assessment for tax on income from professions or callings.

8.—(1) Every person not being assessable under section 7, or 56, and having or practising or carrying on any office, profession or calling, and deriving therefrom an income amounting to more than $1,000 and for the purposes of such office, profession or calling, occupying or using land in the municipality, shall be assessed for the amount of the annual value of the land so occupied or used by him, and if his annual income, derived from such office, or profession amounts to more than $4,000 (without considering any exemptions) he shall be assessed for the amount of such income in excess of $4,000.

(2) Where any persons are practising or carrying on such profession, or calling in partnership, the partnership shall be so assessed, and the names of the partners therein shall be entered in the roll jointly for the amount assessable against the partnership; and in ascertaining whether the partnership is assessable under this section, and the mode of assessment applicable, the exemption of $1,000 shall be allowed to each partner, and after the allowance of such exemption, any excess of income above $4,000 taxable against the partnership shall be assessed against the partners jointly; and the partners shall be jointly and severally liable for all taxes imposed in respect of assessments under this section, notwithstanding that amongst themselves the taxes may be payable by any one or more of the partners. *New.*

NOTE.—An example will best show the meaning of this clause:

Suppose a partnership of five persons, two paid by a fixed salary of $2,000 each, and the others sharing in the profits equally so as to entitle each to $1,500. The income of the partnership will then be $8,500. Deducting $5,000, as the exemption to be allowed to the five partners, the remainder will be $3,500. This being not more than $4,000 the firm will be assessable only in respect of the premises occupied by it for the purpose of its business.

If the shares of the three partners not paid by salary should together amount to $12,000 the income of the firm would be $16,000. Deducting $5,000 the remainder is $11,000. The firm in such case would be assessable in respect of the premises occupied by it in column 20 of the roll, and in addition for $7,000, which last mentioned sum would be set down in column 22 as one sum against all the partners, who, as between them and the municipality, would be jointly and severally liable for the taxes payable thereon, as well as for the business tax.

Where business or calling carried on at residence.

9. Where any person mentioned in sub-section 1 of section 7 or sub-section 1 of section 8, for the purpose of his trade, manufacture or business, or office, profession or calling, occupies or uses no land other than that where his residence is, he shall be assessed for the annual value of the land so occupied or used by him for the purposes aforesaid and for the purposes of his residence, and such lands shall be deemed the land occupied by him for the purposes in said sections mentioned. *New.*

NOTE.—Such a person is exempt from House Tax by section 15 (6) so that the annual value of land occupied by him shall only be assessed once.

Persons in the employment of others, and so not themselves occupying or using land, are not within this section. They are taxable under section 11.

Amount of tax under ss. 7-9.

10.—(1) Every person assessed under the provisions of sections 7, 8 and 9, in respect of the annual value of premises therein mentioned, shall pay a tax of seven and a half per cent. on the amount for which he is so assessed, which may be increased to a rate not exceeding 10 per cent. thereon, by by-law of the municipality. *New.*

Tax not a charge on land.

(2) Every such person shall be personally liable for the payment of such tax, and the same shall not constitute a charge upon the land occupied or used. *New.*

Taxation on Income Directly.

Taxable income.

11.—(1) Every person assessable under sections 7, 8 and 9 shall be assessed and taxed in respect of any income not derived from his trade, manufacture, business, office, profession, or calling, and such income shall not be subject to the exemption of $1000 allowed by clause 20 of section 3; and every person not assessable under said sections 7, 8 and 9 shall be assessed and taxed in respect of his income for the current year, (subject to any exemptions allowed by law).

(2) Where such income is not a salary or other fixed amount capable of being estimated for the current year, such person shall be assessed for not less than the amount of his income during the year which ended on the 31st day of December then last past. *New.* *See* R.S.O. 1897, c. 224, s. 35.

NOTE.—This section will include amongst others:

1. All employees, as they are not the persons who occupy or use the land on which they carry on their employment, and so they are not assessable under section 7 or 8;
2. All persons deriving income from investments or in any way other than from their trade, profession, or calling.

Assessment for income at residence.

12.—(1) Every person assessable in respect of income under section 11 shall be so assessed at his place of residence. *See* R. S. O. 1897, c. 224, s. 42.

Partnerships.

(2) The income of a partnership, or of an incorporated company, if assessable, shall be assessed against the partnership at its chief place of business, and against the company at its head office. *New.* *See* R. S. O. 1897, c. 224, ss. 39 and 40.

Income in control of agent, etc., of non-resident, assessable against agent.

13.—(1) Every agent, trustee or other person who collects or receives, or is in any way in the possession or control of income for, or on behalf of, a person who is resident out of the Province, shall be assessed in respect of such income.

(2) Every person assessed under this section shall be so assessed at his place of business, if any, or if he has no place

of business, at his residence. *New.* *See* R. S. O. 1897, c. 224, ss. 11, 38, 44, 46; 63 V. c. 34, s. 4, *amended.*

14. Every person assessed under the provisions of sections 11 to 13 inclusive in respect of income shall pay a tax of 5 mills in the dollar on the amount of such income, which rate may be increased to a rate not exceeding 7 mills in the dollar by by-law of the municipality. *New.* Amount of tax under ss. 11, 13.

House Tax.

15.—(1) For the purposes of this section—

(*a*) "House" shall mean a building used as a place of abode by one or more persons forming a single household, with so much of the land and outbuildings about or connected therewith as is used in connection with the house for the purposes of residence; and shall also include such a building intended for use as aforesaid, though unoccupied, or only occupied by a caretaker; and shall also include a building, other than a hotel or place of public entertainment, used by the occupant as a place of residence, though boarders or lodgers may also be taken by him. Interpretation of "House."

(*b*) "Occupant" and "occupant of a house" shall include, "Occupant" "occupant of a house."

Every person who as the head of a household, occupies, by himself or with others, as a place of abode for himself alone or in common with others, or for himself, his family or dependents, or boarders or lodgers (otherwise than as a mere caretaker), or who keeps, for use as such place of abode, a house;

The owner of a house which is not leased and which is not actually occupied or not actually occupied otherwise than by a caretaker;

Each of two or more persons who occupy a house in common; and each shall be assessed for a *pro rata* share of the amount assessable in respect of the house.

(2) There shall be assessed against every occupant of a house in a city, town, village or police village, a sum which shall be the annual value thereof after deducting therefrom a sum by way of exemption, as hereinafter mentioned, namely: Mode of assessment.

Where the population is 4000, or less	$ 70
Where the population is more than 4000 but not more than 10,000	105
Where the population is more than 10,000 but not more than 20,000	140

Where the population is more than 20,000 but not more than 75,000 175
Where the population is more than 75,000... 245

NOTE.—The above figures have been adopted upon a consideration of the relative values of property in the different municipalities.

(3) The name of the occupant of every house shall be inserted in the proper column of the assessment roll, and opposite his name in the proper column shall be entered the amount assessed against him under the preceding sub-section.

Amount of tax.

(4) Every person assessed as the occupant of a house shall pay a tax annually of 5 per centum on the amount for which he is so assessed, which may be increased to a rate not exceeding $7\frac{1}{2}$ per cent. thereon, by by-law of the municipality.

Tax not a charge on land.

(5) Such occupant shall be personally liable for the payment of said tax, and the same shall not constitute a charge upon the land.

Exemption of persons assessed under ss. 7 to 9 on annual value of land used for both business and residence.

(6) Where any person occupies for the purpose of his trade, manufacture, business, office, profession, or calling, no land other than the land and premises on which his house is, and is assessed in respect thereof under sections 7, 8, or 9 he shall be exempt from assessment under this section.

Relief from tax in cases of vacant houses.

(7) If during any year any person named in the assessment roll as the occupant of a house, applies to the council of the municipality and shews—

(*a*) (Where he is the owner of the house) that the same has remained vacant or has been occupied only by a caretaker for any period not less than 3 months during the year for which the assessment has been made; or

(*b*) (Where he is not the owner of the house) that he has permanently and in good faith ceased to occupy the same, and has moved into another house in the same or in any other municipality, and has become liable to pay a tax for the same year in respect of such other house,

he may, upon application to the council as mentioned in section 122 of this Act, be allowed as a rebate from the taxes payable in respect of such house, a sum proportionate to the time during which such house has so remained vacant or been occupied only by a caretaker, or has so ceased to be occupied by such person.

ASSESSMENT RETURNS BY TAX-PAYERS.

NOTE.—Representation has been made to the Commissioners that the clauses now in force of *The Assessment Act* designed to enable assessors to obtain information from persons to be assessed, are practically useless, partly because they are not precise enough, and partly because returns under them are not required to be on oath. The intention in the following 6 sections is to provide, as generally as possible, for obtaining returns from persons assessable, and others, on oath.

16. It shall be the duty of every person assessable in any municipality to give all necessary information to the assessors, if required by them, for the purpose of enabling the assessors to properly assess him. See R.S O. 1897, c. 224, s. 47. Information to assessors generally.

17. It shall be the duty of every person employing any other person in his trade, manufacture, business or calling, to give information concerning the names and places of residence of all persons employed by him whose wages, salary or remuneration exceed $1,000 per annum. *New.* By employers.

18. (1) Any assessor requiring information from any person pursuant to section 16 or section 17, shall cause to be delivered or mailed to the address of such person a notice according to the form given in Schedule E to this Act, accompanied by such blank forms of the assessment return to be made by such person as may be necessary; and such person shall, within ten days thereafter, enter in the said forms all the particulars required by the notice to be given, in the proper blanks and columns, and deliver or mail such assessment return to the assessor. Requisitions by assessor for information. Returns in compliance with requisition.

(2) Before delivering or mailing the said assessment return to the assessor the same shall be signed by or on behalf of such person, and shall be verified by an oath in writing attached thereto. *New.*

(3) Such oath may be made before the assessor or as provided in section 228.

19. The assessor shall not be bound by any statement delivered under the next *three* preceding sections, nor shall the same excuse him from making due inquiry to ascertain its correctness; and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any property which he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such property. *See* R. S. O., c. 224, s. 49. Assessor not bound by returns.

20.—(1) Every corporation whose dividends are liable to taxation against the shareholders as income, upon the receipt of a notice from the Provincial Board of Tax Commissioners (such notice to be given by delivering or mailing the same by registered letter pre-paid, to the principal officer of the corporation in this Province, or to the manager, cashier or other chief officer of any branch or agency of such corporation in any municipality in the Province, or by leaving the same at such principal office, or the office of such manager, cashier or other chief officer), shall, within thirty days after the delivering, mailing or leaving of such notice, deliver or mail, to said Board, a statement, in writing, of such information and particulars as may be required by the said notice. R. S. O., c. 224, s. 48, *amended.* Return by corporation to Provincial Board.

(2) Every such statement shall be under the seal of the corporation and shall be verified by an oath in writing attached thereto, made by some officer of the corporation having a knowledge of the facts. *New.*

(3) Such oath may be according to the form given in Schedule E to this Act. *New.*

Penalties.

21.—(1) Any person who, having been duly required to deliver any written statement mentioned in the next preceding five sections, refuses or neglects so to do, shall incur a penalty of $100, and an additional penalty of $10, for each day during which default continues.

(2) Any person knowingly stating anything falsely in any such statement shall incur a penalty of $200.

(3) The penalties imposed by this section may be recovered on summary conviction before any Justice of the Peace having jurisdiction within the municipality in which is the address at, or to which the notice requiring the statement was delivered or mailed, and shall be paid over to the municipality. (*New*). *See* R.S.O., c. 224, s. 50.

DUTIES OF ASSESSORS.

As to the Appointment of Assessors, see section 295 of the Municipal Act.

PREPARATION OF ASSESSMENT ROLLS.

NOTE.—Several amendments are suggested in regard to the form of the assessment roll and the method of entering assessments therein. Speaking generally, the effect of the various provisions is in substance as follows: Wherever land is known to be subdivided, each subdivision is to be assessed. and every subdivision or piece of land, which is in the separate occupation of any person, is to be separately assessed. The actual occupant is always to be assessed, and the owner is always to be assessed where known, and his name and that of the occupant (subject to a special provision in the case of cities and towns, see sec. 22, sub-s. 5) are both to be placed in the column for the name of the person assessed, and are to be bracketed against the property assessed. Where the name of the owner is not known and the property is unoccupied the words "Non-resident" are to be entered in the column for the name of the person assessed.

In the case of townships, assessments against non-residents are to be entered under a separate heading at the end of the roll. In other municipalities the assessment is to be entered in its ordinary place in the roll.

Assessment rolls, form and contents.

22.—(1) Subject to the provisions of section 33 of this Act, every assessor shall prepare an assessment roll in which after diligent inquiry he shall set down according to the best information to be had, the particulars hereinafter mentioned, and in doing so he shall observe the following provisions:—

Names of persons assessed.

(*a*) He shall set down the names and surnames, in full, if the same can be ascertained, of all persons, whether

they are or are not resident in the municipality, ward, or district for which the assessor has been appointed, who are taxable therein.

Amount assessed against them

(*b*) He shall set down the amounts assessable against each person, opposite his name in the proper columns for that purpose.

Subdivisions of land.

(*c*) Land known to be subdivided shall be designated in the roll by the numbers or other designation of the subdivisions, with reference where necessary to the plan or survey thereof; land not subdivided into lots shall be designated by its boundaries or other intelligible description.

Each lot to be assessed.

(*d*) Each subdivision shall be assessed separately, and every parcel of land, (whether a whole subdivision or a portion thereof, or the whole or a portion of any building thereon) in the separate occupation of any person, shall be separately assessed. R.S.O. 1897, c. 224, ss. 13 (1) and 34, *amended*.

Assessment of both owner and tenant.

(*e*) Subject to the provisions of subsection 5 of this section, where land is assessed against both owner and tenant, both names shall be placed on the roll and shall be bracketed opposite the land, and both names shall be numbered on the roll. R.S.O. 1897, c. 224, s. 24 (1). *Amended*.

Deceased persons.

(*f*) No assessment shall be made against the name of any deceased person, but when the assessor is unable to ascertain the names of the persons who should be assessed in lieu of the deceased person, he may insert, instead of such names, the words "Representatives of A. B., deceased," giving the name of such deceased person. R. S. O. 1897, c. 224, s. 13 (2).

Non-residents.

(*g*) In assessing lands of non-residents in municipalities to which section 34, sub-section 6 is applicable, the assessor shall enter such lands at the end of the ordinary assessment roll, separated from the other assessments and placed under the heading "Land of Non-residents," and shall fill in as far as is possible under such heading with regard to such lands, the particulars mentioned in columns 1, 2, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 24 of the roll. *See* R. S. O. 1897, c. 224, s. 34.

Tenants of land assessed by Provincial Board.

(*h*) In municipalities in which land, assessed as provided in sections 33 and 56, is situated the assessor shall enter in a separate part of the roll the names of all tenants who are, within the meaning of *The Municipal Act*, entitled to vote at municipal elections, together with the particulars required to be entered in columns 1, 2, 3, 4, 5, 6, 7, 8, 22, 23, 25, 26, 27, 28, 29, 30 and 31 of the roll. *New*.

Inquiry as to births and deaths.

(2) The assessor when making the annual assessment, shall inquire of every resident taxable person whether there have been any births or deaths in the family within the previous twelve months, and shall enter the number of the same, opposite the name of the person assessed, in the column headed "Birth" or "Death," as the case may be. R. S. O. 1897, c. 224, s. 13 (3), *amended.*

NOTE.—The amendment to this clause has been made at the request of the Registration Department and has the effect of making it applicable in cities as well as other municipalities.

Further particulars.

(3) The assessor shall set down the particulars in separate columns as follows:

Column 1.—The successive number on the roll.

Column 2.—Name (surname first) and post office address of taxable person (*including both the owner and tenant in regard to each parcel of land, and persons otherwise taxable*) or person entitled to be entered on the roll as a farmer's son.

Column 3.—The age of the taxable person.

Column 4.—Statement whether the person is a freeholder, or tenant, by inserting opposite his name the letter "F." or "T." as the case may be; and where, in any municipality in which *The Manhood Suffrage Registration Act* is not in force, the person is entitled to be entered upon the roll as qualified to vote under *The Ontario Election Act*, and, where in any municipality in which the first mentioned Act is in force the person is qualified to vote at municipal elections therein as well as at elections for the Legislative Assembly, there shall also be inserted opposite his name in said column, in capitals, the letters "M.F.," meaning thereby "Manhood Franchise;" and where the person is, within the meaning of section 86 of *The Municipal Act*, a "farmer's son," there shall also be similarly inserted the letters "F.S."; and all such names shall be numbered on the roll. R. S. O. 1897, c. 224, s. 13 (4 col 4), s. 22.

Rev. Stat. c. 8.

Rev. Stat. c. 9.

Rev. Stat. c. 223, s. 86.

[*For enactment prohibiting the assessor, in municipalities where The Manhood Suffrage Registration Act is in force, from placing on the roll the name of any person not liable to assessment for taxes, see R. S. O. 1897, Cap. 8, sec. 2.*]

NOTE.—Under this clause in municipalities in which *The Manhood Suffrage Registration Act* is in force, where a freeholder or a tenant is assessed at a sufficient amount to qualify him to vote at municipal elections and is also entitled to vote at Provincial elections there should be entered opposite the name in the column for that purpose, the letters "F.; M. F." or "T.; M. F." as the case may require.

In municipalities in which the said Act is not in force, every person assessed who is qualified to vote at Provincial elections should have entered opposite his name in the column for that purpose, the letters "M.F." Where such a person is a freeholder or a tenant, whether assessed or not at a sufficient amount to qualify him to vote at municipal elections, the letters entered opposite his name should be "F.; M. F." or "T.; M. F." as the case may require. Where such a person is a farmer's son the letters entered opposite his name should be "F. S.; M. F."

Column 5.—Occupation, and in the case of females, a statement whether the person is a spinster, married woman, or widow, by inserting opposite the name of the person the letter "S," "M," or "W," as the case may be, *and in the case of any non-resident owner the letters "N.R."* R. S. O. 1897, c. 224, s. 13 (4 cols. 1-3); s. 27. *See also as to Trustees, etc., sec. 34, (12).*

Column 6.—Number of concession, name of street, or other designation of the local division in which the real property lies; *residence, in the case of manhood suffrage voters and other persons not assessed for land.*

Column 7.—Number of lot,house, etc., in such division. (*See also subsection 4.*)

Column 8.—Number of acres, or other measure shewing the extent of the property.

Column 9.—Number of acres cleared, (or, in cities, towns, or villages, whether vacant or built upon), *including, as cleared land, all land cleared of trees, arable, or otherwise fit for cultivation, or suitable for pasture.*

NOTE.—The addition in italics is inserted at the suggestion of the Bureau of Statistics.

Column 10.—Number of acres of woodland.

Column 11.—*Number of acres of slash land.*

NOTE.—This column is inserted at the suggestion of the Bureau of Statistics.

Column 12.—Number of acres of swamp, marsh or waste land.

Column 13.—Actual value of the parcel of real property, *exclusive of the buildings thereon.*

NOTE.—The amendment here proposed is in order to carry out the suggested provision (See sec. 37) for a separate valuation of land and buildings. This course is now pursued in most cities, though not required by law. The separation is useful for many purposes.

Column 14.—*Value of buildings.*

Column 15.—Total actual value of *the parcel of* real property.

Column 16.—Total amount of taxable real property.

Column 17.—*Total value of the parcel if liable for school rates only.*

Column 18.—*Total value of property exempt from taxation or liable for local improvements only.*

NOTE.—The last two columns are new. The object of inserting them is to have in convenient form the value of exempted property, and the value of properties which are not liable for *all* taxes.

Column 19.—*Assessment for Business Tax under Section 7.*

Column 20.—*Assessment for the Profession or Calling Tax under Sections 8 to 10.*

Column 21.—*Assessment for House Tax under Section 15.*

Column 22.—Amount of income *taxable under Sections 11 to 14.*

Column 23.—Religion.

Column 24.—School section, and whether a public, or separate school supporter by inserting the letters "P" or "S" as the case may be.

Column 25.—*Number of children between the ages of 5 and 21.* (*See* 1 Ed. vii. c. 39, s. 12 (3)).

Column 26.—*Number of children between the ages of 5 and 16.* (*See* 1 Ed. vii., c. 39, s. 65 (3)).

Column 27.—Number of persons in the family of each person assessed as a resident, *including such person and all other persons residing on the premises.*

Column 28.—Statute labour (stating the number of male persons from twenty-one to sixty years of age and the number of days' labour).

Column 29.—Births.

Column 30.—Deaths.

Column 31.—Dog tax—number of dogs and number of bitches.

Column 32.—Date of delivery of notice under section 41.

Column 33.—*Remarks.* R. S. O. 1897, c. 224, s. 13 (4) *amended.*

NOTE.—This clause sets out the usual form of an assessment roll, but the arrangement of the columns may be altered, columns inapplicable to the municipality may be omitted, and further columns added according to the special requirements of any municipality.

It is suggested that where the order of the columns is changed the No. of each column as given in this clause be nevertheless retained at the head of the column.

(4) Opposite the name of every person entitled to be entered on the assessment roll *but not assessed for land* the assessor shall, in columns 6 and 7 mentioned in subsection 3 of this section enter:

(*a*) In the assessment roll of a city, town or village, the residence of such person by the number thereof (if any) and the street or locality whereon or wherein the same is situate:

(*b*) In the assessment roll of a township, the concession wherein and the lot or part of a lot whereon such person resides,

and in all cases any additional description, as to locality or otherwise, which may be reasonably necessary to enable such residence to be ascertained and verified. R. S. O. 1897, c. 224, s. 13 (6), *amended.*

(5) In *cities and towns the Assessment Commissioner or the assessor as the case may be may* vary the form of the assessment roll so as to shew in columns *1, 2, 3, 4, and 5* the *name and other particulars relating to occupants of land* (or if no occupant by inserting in column 2 the words "vacant lot"), and in *an additional set of* columns numbered 1*a*, 2*a*, 3*a*, 4*a* and 5*a* similar particulars relating to the owner or lessee, if such lessee holds a lease extending over twenty-one or more years, and by inserting in column 4*a* the letters "O" or "L", as the case may require, opposite the name of the owner or lessee. 62 V. (2), c. 27, s. 2, *amended.* Special columns in cities and towns.

Farmers' Sons.

NOTE.—The object of the enactments relating to farmers' sons is to enable them to vote at municipal elections. For this purpose it does not seem to be necessary that farmers' sons should be assessed for the farm on which they reside, or be liable for the taxes against it. Their assessment has, the Commissioners are informed, led to complications in voting upon money by-laws, farmers' sons appearing on the assessment roll to be assessed as owners, have been placed upon the voters' list for voting on such by-laws, but upon a scrutiny they have been struck off, because they are not owners within the meaning of the clauses prescribing the qualification of voters on such by-laws.

The Commissioners therefore recommend that in regard to farmers' sons a course be pursued similar to that adopted in the case of Manhood Suffrage voters, namely, that the farmers' sons be entered on the roll, but be not assessed, either as owners or tenants, for the land on which they reside, and that the letters "F. S." be placed opposite their names in column 4. A farmer's son being also entitled to vote at Provincial elections there will be also placed in the same column opposite his name the letters "M. F."

23.—(1) In this section the words and expressions "Farm," "Son," "Sons," "Farmer's Son," "Father," "Election," "To Vote," and "Owner," shall respectively have the meaning given thereto by section 86 of *The Municipal Act.* R. S. O. 1897, c. 224, s. 14 (1), *amended.* Interpretation. Rev. Stat., c. 223.

(2) Every farmer's son *bona fide* resident on the farm of his father or mother, at the date of the assessment, shall be entitled to be, and may be, entered on the roll, in the cases following: Farmers' son.

(*a*) If the father is living, and either the father or mother is the owner of the farm, or if the father is dead, and the mother is the owner of the farm, and is a widow, and the farm is assessed at an amount sufficient, if equally divided between the father and the sons or the mother and the sons, to give to each a qualification to vote at a municipal election.

(*b*) Occasional or temporary absence from the farm for a time or times, not exceeding in the whole six months of the twelve months next prior to the date of the assessment by the assessor, shall not operate to disentitle a son to be considered *bona fide* resident as aforesaid.

(*c*) If there are more sons than one so resident, and if the farm is not assessed at an amount sufficient, if equally divided between them, to give a qualification to vote at a municipal election, to the father and all the sons, where the father is living, or to mother and all the sons where the father is dead and the mother is the owner of the farm and is a widow, then the father or the mother, as the case may be, shall be assessed in respect of the farm, and the right to be entered on the roll as a farmer's son shall belong to and be the right only of the eldest or such of the elder of said sons to whom the amount at which the farm is assessed will, when equally divided between them and the father, or between them and the mother, as the case may be, give a qualification so to vote.

(*d*) If the amount at which the farm is assessed is not sufficient, if equally divided between the father, if living, and one son, or, where the father is dead and the mother is the owner of the farm and is a widow, between the mother and one son, to give to each a qualification so to vote, then the father or the mother, as the case may be, shall be assessed in respect of the farm, and no son shall be entitled to be entered on the roll as a farmer's son. R.S.O. 1897, c. 224, s. 14 (2) *a-e. Amended.*

(*e*) When a farmer's son is entered on the roll, under any of the above provisions, the letters "F. S" shall be inserted after his name in the proper column of the roll. *See* R. S. O. 1897, c. 224, s. 14 (2) *f.*

NOTE.—The following amendment to *The Municipal Act* should also be made:

Section 86 of *The Municipal Act* is hereby amended by striking out clauses (*a*) and (*b*) after "Fourthly" in sub-section 1 of such section and by substituting the following:—

(*a*) If more sons than one are so resident and if the farm is not assessed at an amount sufficient, if equally divided between them, to give a qualification to vote to the father and all the sons, where the father is living, or to the mother and all the sons where the father is dead and the mother is a widow, then the right to vote shall belong to, and be the right only of the eldest or such of the elder of said sons, to whom the amount at which the farm is assessed when equally divided between them and their father, or their mother, as the case may be, will give the qualification to vote.

(*b*) If the amount at which the farm is so assessed is insufficient, if equally divided between the father if living, and one son, or, where the father is dead, and the mother is a widow, between the mother and one son, to give to each a qualification to vote, no sons or son shall be entitled to vote.

Manhood Suffrage Voters.

Persons to be entered on

24.—(1) In municipalities in which *The Manhood Suffrage Registration Act* is not in force the assessor shall place on the

assessment roll, as qualified to be a voter under *The Ontario Election Act* the name of every male person of the full age of twenty-one years not disqualified from voting at elections for the Legislative Assembly of Ontario, and a subject of His Majesty by birth or naturalization, who delivers or causes to be delivered to the assessor, an affidavit signed by such person in one of the forms in Schedule B appended hereto, or to the effect therein set forth, if the facts stated are such as entitle such person to be placed thereon, and the affidavit may be made before any assessor, Justice of the Peace, commissioner for taking affidavits, or notary public; and every such officer shall, upon request, administer an oath to any person wishing to make the affidavit; roll as M. F. voters. Rev. Stat. c. 8. Rev. Stat. c. 9.

Provided that such person had resided within the Province for the nine months next preceding the time fixed by statute (or by a by-law authorized by statute) for beginning to make the assessment roll in which he is entitled to be entered as a person qualified to vote; Proviso.

And provided that such person was in good faith at the time fixed, as aforesaid, for beginning to make said roll, and still is a resident of, and domiciled in, the municipality on the roll of which he desires to be entered, and has resided in the said municipality continuously from the time fixed as aforesaid for beginning to make said roll. Proviso.

(2) A person may be resident in the municipality within the meaning of this section, notwithstanding occasional or temporary absence in the prosecution of his occupation as a lumberman, mariner, or fisherman, or of his attendance as a student in an institution of learning in the Dominion of Canada; and such occasional or temporary absence shall not disentitle such person to be entered on the assessment roll as a qualified voter. Temporary absence not to disqualify.

(3) The assessor shall also make reasonable inquiries in order to ascertain what persons resident in his municipality, or in the section of the municipality in respect of which the assessor is acting, are entitled to be placed on the assessment roll as qualified to be voters under *The Ontario Election Act,* and shall place such persons on the roll as qualified to be voters without the affidavit referred to in subsection 1. R.S. O. 1897, c. 224, s. 15. *See also R.S.O. 1897, c. 9, s. 8.* Inquiries by assessors. Rev. Stat. c. 9.

25.—(1) No person shall be entitled to be marked or entered by the assessor in the assessment roll as a qualified voter under *The Ontario Election Act,* in respect of residence in a municipality where he is in attendance as a scholar or student at any school, university or other institution of learning, unless he has no other place of residence entitling him to vote under said Act. Students at college, etc. Rev. Stat. c. 9.

(2) No person shall be entitled to be marked or entered by the assessor in the assessment roll as qualified to vote under *The* Other persons

Rev. Stat. c. 9.

Ontario Election Act, who at the time of marking or entering is a prisoner undergoing punishment for a criminal offence in a gaol or prison; or is a patient in a lunatic asylum; or is maintained, in whole or in part, as an inmate receiving charitable support or care in a municipal poor-house or house of industry, or as an inmate receiving charitable support or care in a charitable institution receiving aid from the Province under any statute in that behalf.

Complaints respecting roll.

(3) Complaints of persons having been wrongly entered in the assessment roll as qualified to be voters under *The Ontario* Rev. Stat. c. 9. *Election Act*, or of persons not having been entered thereon as qualified to be voters under said Act, who should have been so entered, may, by any person entitled to be a voter under said Act, or to be entered on the voters' list in the municipality or in the electoral district in which the municipality is situate, be made to the Court of Revision as in the Rev. Stat. c. 7. case of assessments; or the complaints may be made to the County Judge under the *The Voters' Lists Act*. R.S.O. 1897, c. 224, s. 16.

Entry of School Supporters on Roll.

Assessor to be guided by index book.

26. Where the index book required by the section 48 of *The Separate Schools Act* is prepared, the assessor shall be guided thereby in ascertaining who have given the notices Rev. Stat., c. 294. which are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. R.S.O. 1897, c. 224, s. 54.

Evidence on which assessor to enter persons as separate school supporters. Rev. Stat., c. 294.

27. In any case where the trustees of any Roman Catholic separate school avail themselves of the provisions contained in section 49 of *The Separate Schools Act*, for the purpose (amongst others) of ascertaining, through the assessors of the municipality, the persons who are the supporters of separate schools in such municipality, the assessor (where the entry in the index book mentioned in section 26 does not shew a ratepayer to be a supporter of separate schools) shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person in the proper column of the assessment roll for separate school supporters, or if the assessor knows personally any ratepayer to be a Roman Catholic this shall also be sufficient for placing him in such last mentioned column. R.S.O. 1897, c. 224, s. 13 (5). *See also R.S.O. 1897, c. 294, s. 49.*

[NOTE.—The amendment of R.S.O., c. 294, s. 47, is suggested by substituting for "the 2nd Wednesday in January" the words "the day fixed by law for the completion of the assessment roll."]

Notice to be given of assessment as public or separate school supporter.

28.—(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every

ratepayer provided for by section 41 of this Act, and set forth in Schedule F hereto, in addition to the proper entry heretofore required to be made in the column respecting the school tax, the following words: "You are assessed as a Separate School supporter," or "You are assessed as a Public School supporter," as the case may be; or these words may be added to the notice to the ratepayer set forth in the said Schedule.

Notice to be given of change in assessment as public or separate school supporter.

(2) Where a ratepayer, who was in the next preceding year assessed as a public school supporter, is being assessed as a separate school supporter, or where a ratepayer, who was in the next preceding year assessed as a separate school supporter, is being assessed as a public school supporter, it shall be the duty of the assessor to give, in addition to all other notices, a written or printed notice to such ratepayer that such change is being made. R.S.O. 1897, c. 224, s. 53.

School Census.

Assessors to make lists of children between 8 and 14 years of age.

29. The assessors of every municipality shall, *upon request being made to the clerk of the municipality, by the board of school trustees, or by the trustees of school sections before the date at which the assessors are by law required to commence the preparation of their assessment rolls* when making their assessment, enter in a book, to be provided by the clerk of the municipality, in the form set forth in Schedule C to this Act, the name, age and residence of every child between the ages of eight and fourteen years, resident in the municipality, and the name and residence of such child's parent or guardian, and shall return the said book to the clerk of the municipality with the assessment roll for the use of the truant officer and others. R.S.O. 1897, c. 224, s. 17 (1).

NOTE.—The amendments in this section are intended to make the section not applicable in urban municipalities, except at the request of the Board of School Trustees, and in townships applicable only when the trustees of the school section notify the Clerk before the 1st February in each year.

Census of children between 5 and 21

30. The assessors of every municipality shall make an annual census of all the children in the municipality between the ages *of five and sixteen years and between the ages of* five and twenty-one years. The clerk shall report such census to the public school inspector and to the secretary of the board of trustees. In the case of townships the clerk shall report to the inspector of the division and to the secretary of each school section R.S.O. 1897, c. 224, s. 17 (2). *See* 1 Ed. vii., c. 39, ss. 12 (3), *and* 65 (3), *and section* 22, *cols.* 25 *and* 26.

INFORMATION TO ASSESSORS.

Annual lists of lands granted, etc., to be furnished by Commissioner

31. The Commissioner of Crown Lands shall, in the month of February in every year, transmit to the *clerk* of every *municipality* a list of all the land within the *municipality* patented, located as free grants, sold or agreed to be sold by the

of Crown Lands.

Clerks to furnish copies of lists to Assessors.

Crown, or leased, or appointed to any person, or in respect of which a license of occupation issued during the preceding year; and such clerk shall furnish the assessor with a statement shewing what lands in the said annual list are liable to assessment. R. S. O. 1897, c. 224, ss 150, 151. *See also R. S. O. 1897, Cap. 28, Sec, 38.*

[*See The Registry Act* R.S.O. 1897, c. 136, s. 125, *requiring Registrars upon request of the clerk of a municipality or Assessment Commissioner to furnish lists of transfers of land.*]

MODE OF ASSESSMENT OF LAND.

Land where assessed.

32. Land shall be assessed in the municipality in which it lies, and in the case of cities and towns in the ward in which it lies. R.S.O. 1897, c. 224, s. 18 *first part.*

Land assessed by Pro. Board.

33. Land which under section 56 is to be assessed by the Board of Tax Commissioners shall not be assessed by municipal assessors. *New.*

Owner Occupying Land.

Land against whom to be assessed.

34.—(1) Land occupied by the owner shall be assessed against him. *See* R.S.O. 1897, c. 224, s. 19.

Resident Owner of Unoccupied Land.

(2) Unoccupied land of which the owner is resident in the municipality, shall be assessed against him *See* R.S.O. 1897, c. 224, s. 20.

Resident Owner, Land occupied by Tenant.

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant. *See* R. S. O. 1897, c. 224, s. 20.

Non-resident Owner, Land occupied by Tenant.

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner if known, and against the tenant. *See* R.S.O. 1897, c. 224, s. 20, 21.

Non-resident Owner, Land Unoccupied.

(5) In cities, towns and villages unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents; and where the name of the owner cannot be ascertained, the assessor shall insert the word "non-resident" in the column in the assessment roll for the name of the owner opposite the description of the land. *New.*

(6) In townships unoccupied land shall be denominated "lands of non-residents" unless the owner thereof resides or has a place of business in the municipality where the land is situate, or gives notice in writing setting forth his full name, place of residence, and post office address, to the clerk of the municipality, on or before the 20th day of April in *any* year that he owns such land, describing it, and requires his name to be entered on the assessment roll therefor; which notice may be in form or to the effect of Schedule D to this Act; and the clerk of the municipality shall, on or before the 25th day of April in each year, make up and deliver to the assessor a list of the persons requiring their names to be entered on the roll and of the lands owned by them. R. S. O. 1897, c. 224, s. 3, *amended*.

NOTE.—Clauses (5) and (6) are intended to carry out the recommendation which the Commissioners make, that, except in townships, there shall be no separate non-resident land roll, but the names of all owners of land, where known, shall be inserted in the assessment roll; and the owners shall be given notice of assessment under Sec. 41.

As to townships, the above clauses provide, as heretofore, for a separate list (to be added, however, at the end of the roll) of the lands of non-residents, and for the giving of a notice by a non-resident requiring his name to be entered in the roll with an address to which notice of assessment may be sent.

The Commissioners, however, also recommend that, even in townships, wherever an owner is known, his name shall be entered in the roll, and that he be notified of his assessment under section 41, and that only in the cases where the owner is not known shall the word "non-resident" be inserted instead of his name, and only where the land is unoccupied and the owner unknown shall notice of assessment be dispensed with. See Sec. 41 (4).

(7) The clerk of the municipality shall keep in a book a record of such notices, which shall stand until revoked. (*New*).

(8) Where the name of the owner of unoccupied land has *not* been entered upon the assessment roll in respect thereof by the assessor, such owner or his agent shall be entitled.

(*a*) To apply to the Court of Revision to have the same so entered whether the notice in sub-section 6 has or has not been given, and the Court may order the name to be entered notwithstanding that such notice has not been given or has not been given by the time in said sub section provided;

(*b*) Within the time allowed by law for other applications in that behalf, to apply to the Judge to have the name of the owner entered upon the assessment roll and the voters' lists, whether such notice has or has not been given; and the Judge may direct that the same be so entered as provided in section 40 of *The Ontario Voters' Lists Act* notwithstanding that such notice has not been given or has not been given by the time in subsection 6 provided. R.S.O. 1897, c. 224, s. 4. R.S.O., c. 7.

Several Owners of undivided shares, some Non-resident.

(9) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality :—

(*a*) If the land is occupied by any person other than the owners it shall be assessed against the tenant and against such of the owners as are known : and

(*b*) If occupied by any of the owners, or if unoccupied it shall be assessed against all the owners who are known. *See* R.S.O. 1897, c. 224, s. 25 (1).

Tenant of Non-Resident Lands, when considered Owner.

(10) Where land is assessed against a tenant under either of the above sub-sections 4 or 9, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner. *See* R.S.O. 1897, c. 224, s. 22.

Married Woman Owner, whether Resident or Non-Resident.

(11) Where a married woman, whether resident or non-resident in the municipality, is assessed as owner, the name of her husband shall also be entered in the roll *as an owner*. *See* R.S.O. 1897, c. 224, s. 19, *amended*.

NOTE.—The section now in force (Sec. 19) does not provide that the name of the husband shall be entered on the roll as an owner. It provides that the name of the husband shall be entered on the roll as an occupant. The object of the amendment suggested is that the land shall be represented by an owner in voting upon money by-laws.

Trustees, Guardians, Executors, etc.

(12) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity: but the fact that he is a trustee, guardian, executor or administrator shall if known be stated in column 5 of the roll. (*New*). *See* R.S.O. c. 224, s. 46, and 63 V. c. 34, s. 3.

Land of Railway Companies, etc.

Lands of Railway Cos., etc.

35. The real estate of any *transportation or transmission company* shall be considered as land of a resident in the municipality although the company has not an office in the municipality. *See* R.S.O. 1897, c. 224, s. 5.

Note.

NOTE.—The above sections 32—34 are intended to include and provide more clearly for the cases provided for by sections 3, 4, 15, 19, 20, 21, 22 and 25 (1) (2), of R.S.O. 1897, c. 224, and to be substituted for those sections.

Note.

Section 25 (3)—(7) inclusive, are omitted as they are contained in *The Separate Schools Act*, R.S.O. 1897, c. 294, s. 54 ; but that section 54 should be amended by striking out of the 5th, 6th and 7th lines of sub-

section 1 the words "and any part of the personal property (if any) of such company liable to assessment," and by inserting the word 'real" before the word "property" in the 16th and 19th lines, and by striking out of the notice mentioned in sub-section 2 the words "of all real property and one-fifth (*or as the case may be*) of all personal property of said company liable to assessment in said municipalilty," and by substituting therefor the word "thereof"; and by inserting before the word "property" in the 5th line of said notice, the word "real".

Land in which the Crown has an interest.

Assessment of land in which the Crown has an interest.

36. The owner of any land in which the Crown has an interest, and the tenant of any such land (except a tenant occupyingthe same in an official capacity under the Crown) shall be assessed in respect of the land in the same way as if the interest of the Crown was held by any other person; and the interest of every person other than the Crown in such land, shall be subject to thecharge thereon given by section 99 and shall be liable to be sold under the provisions of this Act for arrears of taxes accrued against the land. *New. See* R. S. O. 1897, c. 224, ss. 7 (2), and 23.

NOTE.—The interest of the Crown in any lands is exempted from taxation by Sec. 3, clause 1. It is not considered right, however, that where the owner of land leases to the Crown he should be in any different position from any other owner of land, so far as taxes are concerned, though the Crown as his tenant should not be assessed or liable for taxes. Nor is it considered right, where the Crown is owner and leases to a tenant, that the tenant should be less liable to pay taxes than if he were the tenant of any other person. Similarly, persons purchasing from the Crown, and mortgaging to the Crown to secure repayment of the purchase money, or some part thereof, should be as much liable to taxes as if the purchase had been from any other person. In any of such cases, if sale of the land for arrears of taxes should become necessary, the Crown's interest should, of course, not be sold, but the interest of any other person should be liable to be sold for the arrears.

This section is intended to cover the cases formerly provided by R S.O. 1897, c. 224, s. 7 (1), (2) and s. 23.

VALUATION OF LANDS.

Valuation of land.

37.—(1) Real property shall be assessed at its actual value.

Buildings.

(2) In assessing land having any buildings thereon, the value of the land and buildings shall be ascertained separately, and shall be set down separately in columns 13 and 14 of the assessment roll, and the assessment shall be the sum of such values. The value of the buildings shall be the amount by which the value of the land is thereby increased.

Structures on highways, etc.

(3) In assessing fixtures, buildings, structures and other things existing, erected or placed upon, in, over, under or affixed to, any highway, road, street, lane or public place or water within the municipality, the same shall be valued, for the purpose of such assessment, as real estate of the person owning, operating or using the same, at the actual value thereof. *(New.) See section 2, cl 7d.*

NOTE.—This section is recommended as a substitute for section 28 of the Act now in force. It has been thought that investors in mineral lands no longer require the encouragement which section 28 (2) gives. The exception there made in the case of mineral lands has therefore been struck out and the above section provides for the valuation of all real property at its actual value.

In assessing land the assessor would naturally have to regard its condition, situation and other advantages and the use to which it is, or may be, applied. He would also, in the case of buildings, have to consider their state of repair, their cost, their appropriateness to the situation in which they are found, and any other circumstances affecting their value ; but it has not been thought expedient, even if possible, to attempt to enumerate in the Act any circumstances which should enter into the calculations of the assessor, in setting a value upon any property. It is thought that the requirement that the land shall be assessed at its "actual value" will include every consideration, which, under varying circumstances, should be weighed.

In regard to buildings upon any land, their condition either on account of disrepair or inappropriateness, might by possibility not enhance the value of the land in the market, by as much as the cost of their erection, or they may not increase the value at all, or may even perhaps detract from its value. It is recommended as stated before (see section 22, col. 13) that the values of the land and buildings be separately entered in the roll, but in view of the above mentioned considerations it seems impossible to require more to be set down as the value of the buildings than the difference between what may fairly be said to be the value of the whole property and the sum at which the land would be valued if there were no buildings upon it.

Subsection 3 will govern the Provincial Board in making assessments under section 56.

Assessment of toll roads.

38. Plank, gravel, macadamized or other toll roads not owned by any municipal corporation shall be assessed as real estate in the municipality in which the same are situate ; and in making the assessment the assessor shall take into consideration the value of (1) the land occupied by the road, (2) the materials employed in the superstructure, (3) toll houses, buildings and gates on the road, (4) quarries and gravel pits and roads to and from such places, and used in connection therewith ; but this section shall not include bridges 100 feet in length or over, and the approaches thereto, which are on or along such toll road and which are used therewith. R.S.O., 1897, c. 224, s. 32.

Toll roads not owned by municipalities.

39. Every toll road owned by any person or corporation other than a municipal corporation, upon which any toll is established, whether leased to a tenant or not, shall be assessed in the municipality in which the same is situate and where the roads extends or runs into or through more municipalities than one, each municipality shall assess that part thereof which lies within its limits, and according to the value of that part, whether a toll gate or bar is or is not upon the road in the municipality. R.S.O., 1897, c. 224, s. 33.

NOTE.—It has not been attempted to deal with these sections relating to toll roads, in view of the fact that very shortly all such roads will be acquired by the municipality under 1 Ed. vii. chap. 33.

Reduction of assessment of farms, gar-

40. (1) In any city, town or village in which there are lands held and used as farm lands only, in a block of not less than 5

acres, by any one person, or lands which are vacant or are used as a garden or nursery, containing not less than 2 acres in cities or 10 acres in towns and villages, and not being in immediate demand for building purposes, the owners of such lands may within 14 days after the time fixed by law for the return of the assessment roll, apply to the council of the municipality to have the assessment of such lands or of some portion thereof (indicating the same by some intelligible description) reduced, giving the reasons therefor. dens and nursery lands in cities, etc.

(2) The council of the municipality may thereupon, within 6 weeks after the time limited by the preceding sub-section for applying to the council, by by-law, declare that the assessment of such lands, or of some portion thereof, should be reduced, and may reduce the same accordingly.

(3) The clerk of the municipality shall forthwith, after the passing of any such by-law, alter the assessment roll in accordance therewith, and shall write his initials against every such alteration.

(4) The assessment by any such by-law placed upon any such lands shall continue to be the assessment to be placed thereon until the by-law is repealed. (*New.*) *See* R.S.O., 1897, c. 224, ss. 8, 29 *and* 30 (1).

(5) Nothing in this section contained, shall be deemed to prevent or affect the right of appeal to the County Judge from the decision of a Court of Revision upon any appeal against an assessment. *See* R.S.O., 1897, c. 224, s. 8 (6). Appeals from Court of Revision not affected.

Note —The attempt to treat blocks of land in cities, towns or villages as not intended for building purposes, and to assess them as farm lands, or lands used for paddocks, parks, lawns, gardens, nursery or pleasure grounds, has produced a good deal of discontent, on account of the difficulty of justly making such assessments. Sections 8, 29, 30 (1) of *The Assessment Act* which contain provisions on the subject are, therefore, not included in this Bill, but the above clause has been drawn in substitution for some of the provisions of those sections and its intention is to enable the council upon application to it, to deal with any particular cases of hardship which may arise.

See also the amendments made to section 18 of *The Municipal Act* by 1 Ed. vii, c. 26, s. 2, providing for the separation of farm lands from a town or village by by-law.

Notice of Assessment.

41.—(1) In municipalities having no assessment commissioner, the assessor, and in municipalities having an assessment commissioner, the assessment commissioner or his assistant, before the completion of the assessment roll for the municipality, or ward, as the case may be, shall, in manner hereinafter provided, leave for or transmit to every person named in the roll, a notice, according to the form given in Schedule F to this Act, of the sum or sums for which such person has been assessed, and the other particulars in Schedule F mentioned, and shall enter, in the roll opposite the name of Notice of assessment.

the person, the time of delivering or transmitting such notice, *and shall append his initials thereto*; and the entry shall be *prima facie* evidence of such delivery or transmission.

(2) If the person resides or has a place of business in the municipality, the notice shall be left at his residence or place of business.

(3) If the person is not resident in the municipality, the notice shall be transmitted by post to to his address, if known.

(4) If the person is not known the notice shall be left with some grown up person on the assessed premises, if there is any such person there resident. *See* R. S. O., c. 224, s. 51 (1) *and* s. 71 (10) (11).

(5) In any city the notice may be served upon a person resident or having a place of business within the municipality, either personally or by leaving such notice in the office or place of business of such person in the municipality; and where such office or place of business is situate in any public building, or in any building the apartments of which are occupied by different persons as places of business, the notice may be left with the person assessed, or in his absence, with some person employed in the particular office in which the person named in the notice is engaged, or, if there be no such person, the notice may be left in the particular office in which the person assessed is employed or engaged. R.S.O., c. 224, s. 52.

(6) Nothing in the preceding sub-sections contained shall be deemed to require the assessor to give, leave or transmit any notice to any person entered upon the assessment roll as a farmer's son. R.S.O., c. 224, s. 51 (2). *Amended.*

NOTE.—The only material changes in the existing law, made by this section, are the following:—(1) The substitution of a new form of notice containing only those particulars of the assessment of which it is important to give notice; (2) Provisions (taken from the clauses relating to appeals to the Court of Revision) as to the method of serving notices of assessment; (3) Provision that an assessment commissioner's assistant may transmit notices of assessment.

Time for Completion of Roll.

When assessment roll to be completed.

42.—(1) Subject to the provisions of sections 47, 48 and 49, every assessor shall begin to make his roll in each year not later than the 15th day of February, and shall complete the same on or before the 30th day of April, and, in municipalities not having an assessment commissioner, the assessor shall attach thereto his affidavit or solemn affirmation, and, in municipalities having an assessment commissioner, the assessment commissioner, or his assistant, as the case may require, shall attach thereto his affidavit or solemn affirmation.

(2) The affidavit or affirmation may be according to the form given in Schedule G to this Act, and may be made before the clerk of the municipality or a Justice of the Peace having jurisdiction in the municipality, or a commissioner for taking affidavits in the county, or a notary public for the Province. R.S.O., c. 224, s. 55, *amended.*

Assessment roll to be delivered to clerks of municipalities, etc.

(3) Subject to the provisions of sections 47, 48 and 49 every assessor shall, on or before the thirtieth day of April, deliver to the clerk of the municipality the assessment roll, completed and added up, with the affidavits attached; and the clerk shall immediately upon the receipt of the roll, file it in his office, and it shall, at all convenient office hours, be open to the inspection of all *persons requiring the same.* R.S.O. 1897, c. 224, s. 56, *amended.* (*See sections 204 and 207.*)

Correction of Errors.

NOTE.—Sections 43 and 44 provide for the correction of slight errors in the roll without the necessity of an appeal to the Court of Revision where the roll is still in the hands of the assessor, or through the Court of Revision if he has returned the roll.

Correction of errors in roll by assessor.

43. Notwithstanding the delivery or transmission of any notice provided for by section 41, the assessor, at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly; and he shall do so upon notice being given to him of any error; and, upon so correcting or altering any assessment he shall deliver or transmit to the person assessed an amended notice. (*New.*)

Time for making assessment roll.

44. It shall be the duty of the clerk of the municipality, upon the return to him of the assessment roll, forthwith to examine the same and point out to the assessor any errors or omissions which he may discover therein or from any documents or information in his possession, and having reference to the requirements of this Act; and if the assessor do not at once correct such errors and supply such omissions it shall be the duty of the said clerk to report to the Court of Revision the facts and particulars as to such errors or omissions, and as to any other errors or omissions of which he may from time to time become aware; and the Court of Revision shall thereupon take such steps as the Court shall deem advisable and necessary to cause such corrections to be made in the roll, and shall give such notices as such corrections may render necessary; and, where any assessor has not corrected errors or supplied omissions which have been pointed out to him in time to enable him to do so, the council of the municipality may refuse to pay any such assessor his salary, until or unless the roll is satisfactorily completed. *New.*

NOTE.—This section is based upon the provisions of section 111 of the Manitoba Act Rev. Stat. c. 101.

Correction of omission to assess land.

45. If at any time it appears to any treasurer or other officer of the municipality that land liable to assessment has not been assessed for the current year or for either or both of the next two preceding years, he shall report the same to the clerk of the municipality, or if the omission to assess comes to the knowledge of the clerk of the municipality in any other manner, he shall enter such land on the next collector's roll, or roll for non-residents, as the case may require, as well for the arrears of the preceding year or years, if any, as for the tax of the current year; and the valuation of the land shall be the average of the three previous years, if assessed for the said three years, but if not so assessed, the clerk shall require the assessor, for the current year, to value the land and it shall be the duty of the assessor to do so, when required, and to certify the valuation, in writing, to the clerk; and the owner of the land shall have the right to appeal, as provided in section 122. *New.* See R.S.O. 1897, c. 224, s 166.

Inquiries to prevent creation of False Votes.

Assessor to make inquiries so as to prevent creation of false votes.

46.—(1) To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and the assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed, or to be entered or named in the roll as so entitled to be a voter, it shall be the duty of the assessor to make reasonable inquiries before assessing, entering or naming any such person in the assessment roll.

Persons entitled to be assessed, etc., to be entered on roll without request.

(2) Any person entitled to be assessed or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed, or shall have his name so inserted or entered, without any request in that behalf; and a person entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, shall, in order to have the name of any other person entered or inserted in the assessment roll, or list of voters as the case may be, have for all purposes the same right to apply, complain or appeal to a Court or a Judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom.

Penalty for causing improper entries on roll.

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give to a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts, or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the

name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, shall, upon conviction thereof before a Court of competent jurisdiction, be liable to a fine not exceeding $200, and to imprisonment until the fine is paid, or to imprisonment in the common gaol of the county or city, for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court.

"Voter," meaning of. Rev. Stat. c.7

(4) The word "Voter" in this section shall have the meaning given thereto by *The Ontario Voters' Lists Act*. R.S.O., 1897, c. 224, s. 57.

Special provisions (applicable in Cities, Towns and Villages).

Time for taking the assessment and revising the rolls in cities, etc.

47. (1) In cities, towns and villages, the council, instead of being bound by the periods above mentioned for taking the assessment, and by the periods named for the revision of the rolls by the Court of Revision, and by the County Judge, may pass by-laws for regulating the above periods, as follows, that is to say:—For taking the assessment between the 1st day of July and the 30th day of September, the rolls being returnable in such case to the city, town or village clerk on the 1st day of October; and in such case the time for closing the Court of Revision shall be the 15th day of November, and for final return by the Judge of the County Court the 15th day of December: and the assessment so made and concluded may be adopted by the council of the following year as the assessment on which the rate of taxation for said following year shall be levied; and in the year following the passing of the by-law, the council may adopt the assessment of the preceding year as the basis of the assessment of that year: Provided nevertheless, that in cities the assessment may be made between the 1st day of May and the 30th day of September. R.S.O., 1897, c. 224, s. 58 (1); 62 V. (2) 27, c. 3: 1 Ed. vii., c. 29, s. 3.

(2) Where there has, from any cause, been delay in so completing the final revision of the said roll beyond the said 15th day of December, the council may notwithstanding adopt the assessment when finally revised, as the assessment on which the rate of taxation for the said following year shall be levied. R.S.O., 1897, c. 224, s. 58 (2); 1 Ed. vii., c. 29, s. 4.

Assessment of localities added to cities and towns. Rev. Stat. c. 223.

(3) Where an addition of any part of the localities adjacent to any city or town has been made to said city or town, in any year subsequent to the 30th day of September, under the provisions of section 24 of *The Municipal Act*, the council of said city or town may pass a by-law in the succeeding year, adopting the assessment of the said addition as last revised while a part of the adjoining municipality, as the basis of the assessment

for said part for that year, although the assessment of the remainder of the city or town has been made, and the rate of taxation has been levied in accordance with the preceding provisions of this section; and the levying of a proportionate share of the taxation upon said addition shall not invalidate either the assessment of the remainder or the tax levied thereon; and the qualification of municipal voters in said addition shall, for the said succeeding year, be the same as that required in the municipality from which the part has been taken.

Council passing by-law for taking assessment between 1st July and 1st October, may act for that year on assessment already made.

(4) In case the council deem it advisable to adopt the provisions of this section in any year for which there has been an assessment made under the previous sections of this Act, the council instead of making a second assessment in the same year may pass a by-law adopting the assessment roll previously made and revised in such year, and such assessment roll shall be subject to revision in the manner provided by sub-section 1 of this section, and shall have the same effect as an assessment made under said sub-section 1. R.S.O., 1897, c 224, s 58 (3, 4).

Taking assessment by wards or sub-divisions in cities.

48. (1) The council of *any city* instead of proceeding in the manner set forth in section 47 of this Act, may by by-law, from time to time, provide for making the assessment at any time prior to the 30th day of September, and may fix prior and separate dates for the return of the roll of each ward, or each sub-division of a ward, as defined in the by-law. *Amended.*

By-law to fix time for hearing appeals to Court of Revision.

(2) Any such by-law shall also provide for holding a Court of Revision for hearing appeals from the assessments in each ward or sub-division, in the manner provided by this Act, upon the return of the assessment roll for such ward or sub-division.

Appeals to County Judge.

(3) The County Judge may sit from time to time throughout the year, for the purpose of hearing appeals from the Court of Revision upon the determination of appeals made to the Court with respect to each roll; and the time for appeal to the Court of Revision shall be within *10 days* after the return of the roll for each ward or sub-division of a ward; and the time for appealing from the Court of Revision to the County Judge shall be within three days after the decision of the Court of Revision is given. *Amended.*

When revision by Judge to take place and be completed.

(4) The Judge shall arrange to hear all such appeals from time to time throughout the year, within ten days after the sitting of the Court of Revision for each ward or sub-division of a ward, and shall complete his revision of the last of such rolls for the city by the 20th day of October, in each year.

Adoption of assessment for following year.

(5) The assessment so made and completed may be adopted by the council of the following year as the assessment on which the rate of taxation for such following year shall be fixed, and the taxes for such following year shall in such case be levied upon the said assessment.

When rolls not completed by 20th October.

(6) If from any cause the final revision of the rolls for all the wards or sub-divisions in the city has not been completed by the 20th day of October, the council may adopt the assessment, when finally revised, as the assessment upon which the taxes for the following year shall be levied.

Time for giving notice, etc.

(7) In any city in which any by-law has been passed under this section, the provisions of sections 75 and 78 of this Act, so far as the same relate to the time for appealing and giving notice thereof, shall not apply, but the clerk shall give notice to every person appealing, or whose assessment or non-assessment is appealed against, at least five days before the sitting of the Court of Revision, such notice to be served upon such person, or left at his residence or place of business, or upon the premises concerning which such appeal arises, or addressed to such person through the post office, but no advertisement of the Court shall be necessary; and in case of appeals to the County Judge, five days' notice of the day fixed by the County Judge for hearing such appeals shall be served in the manner provided in the case of appeals to the Court of Revision.

Application of ss. 75 and 78.

(8) The provisions of the said sections 75 and 78, so far as the same are not inconsistent with the provisions of this section, shall apply to appeals made hereunder. R. S. O. 1897, c. 224, s. 59.

Special Provisions applicable to Counties.

County councils may regulate time for taking assessment.

49.—(1) County councils may pass by-laws for taking the assessment in towns, townships and villages, between the 1st day of February and the 1st day of July.

(2) If such by-law extends the time for making and completing the assessment rolls beyond the 1st day of May, then the time for closing the Court of Revision shall be six weeks from the day to which such time is extended, and the time for final return in case of an appeal shall be twelve weeks from that day. R.S.O. 1897, c. 224, s. 61.

PROVINCIAL BOARD OF TAX COMMISSIONERS.

NOTE.—The Commissioners have considered that the plan of assessment by a Provincial Board may usefully be adopted in the case of most companies or other persons exercising special franchises, though their operations may not extend over the whole Province but may be confined to one municipality. (See suggestions by Counsel for Municipalities and Corporations, pp. 137 and 393 of former Report.)

The following sections, 50 to 66 inclusive, provide for the appointment of such a Provincial Board, to consist of three Commissioners, with a permanent secretary and the requisite staff of assistants and clerks; and one of the chief duties assigned to the Board is that of the assessment of railways, of other companies exercising special franchises, and of persons carrying on an express business over railways.

The tangible property situated in, under, above or upon a highway, etc., used in connection with a special franchise is to be assessed by the Board under sec. 2, clause 7 (d) as "land" of the person possessing the special franchise The special franchise of such person, that is the right, etc., to exercise the special privilege, whatever it be, is to be separately assessed under section 56.

Assessments made by the Board are to be subject to an appeal to the Board. An appeal to the Court of Appeal may be had from the final decision of the Board (sec. 58). The tax payable in respect of assessments made by the Board is to be paid to the Provincial Treasurer, (sec. 63). The expenses of the Board are made to form a first charge on the amount realized from the tax; and any balance is to be distributed amongst the various municipalities concerned. The mode of distribution is to be determined by the Board. (See sections 59 and 60).

Besides this main duty of the Board, it is provided that the Board shall keep itself informed as to methods of taxation throughout Canada and in other countries and report annually in reference thereto, (sec. 51).

Board of Tax Commissioners.

50.—(1) There shall be a Provincial Board of Tax Commissioners composed of three commissioners to be appointed by the Lieutenant-Governor in Council.

(2) The Lieutenant-Governor in Council shall appoint a secretary of the Board, who shall be the chief executive officer of the Board.

(3) The remuneration of the commissioners and the secretary shall be fixed by the Lieutenant-Governor in Council. *New.*

Duties of Board.

51. It shall be the duty of the Board:—

(*a*) To investigate from time to time the methods of assessment and taxation adopted in the various Provinces of Canada and by other countries.

(*b*) To hold meetings at the office of the Board to be assigned to it in the Legislative Buildings in Toronto, or at such other places in the Province as the Board may find necessary or convenient.

(*c*) To prepare an annual report to the Lieutenant-Governor and to recommend such changes or amendments of the laws relating to assessment or taxation in the Province as the Board may deem advisable.

(*d*) To exercise such powers and perform such other duties as may be conferred upon and assigned to the Board by law. *New.*

Power to take evidence, etc.

52.—(1) The Board shall have power to take evidence of all municipal officers or other persons on oath, and for that purpose may from time to time sue subpœnas out of the High Court of Justice to summon such officers and persons to attend as witnesses, and to produce books and documents as may be required.

(2) Any member of the Board shall have power to administer an oath to any witness. *New.*

Municipal officers to give information to Board.

53.—(1) It shall be the duty of all municipal officers upon request to furnish to the Board such information as it may require.

(2) Any municipal officer who neglects or refuses to comply with sub-section 1 of this section shall, on summary conviction before any Justice of the Peace having jurisdiction in the municipality, be liable, for such offence, to a fine not exceeding $20, besides costs. *New.*

Charters, etc., relating to special franchises to be filed with Board.

54.—(1) Every person subject to taxation in respect of a special franchise shall within after this section takes effect, or within after such special franchise is acquired, make a written report to the Board containing a full description of every special franchise possessed or enjoyed by such person, a copy of the special or general Act, letters patent, by-law, or agreement, under which the same is held, and particulars of all real estate of such person, used in connection with such special franchise.

(2) Every such report shall be signed by or on behalf of such person, and shall, if required by the Board, be verified by an oath in writing attached thereto.

(3) Every person subject to assessment by the Board shall upon request, from time to time, furnish to it such reports and information in writing, signed by or on behalf of such person, as may be required, and in such form as the Board may specify, and, if required, the same shall be verified under oath.

(4) Any person, who having been duly required so to do, refuses or neglects to deliver any such report or information or knowingly states anything falsely in the same, shall incur the same penalty as would be incurred had such report or information been an assessment return pursuant to section 18 *New. See section 20.*

Expenses of Board.

55.—(1) The expenses of the Board shall be paid out of such sums as may be appropriated from time to time for that purpose by the Legislature.

Employment of experts and assistants.

(2) The Board shall have power to employ experts and other special agents, who shall be deemed confidential agents of the Board, and to employ all necessary clerks and assistants, and to fix their compensation, which shall not exceed in the aggregate the amount which may be appropriated by the Legislature for that purpose. *New.*

Board to assess real estate of railways.

56.—(1) The Board shall annually assess,

1. The real estate in Ontario of every steam railway company subject to the provisions of subsection (2) hereof;

Special franchises and real estate connected therewith.

2. The real estate of every person other than a steam railway company used or for use in connection with a special franchise;

3. The special franchise of every person, other than a steam railway company;

Income from express business.

4. The income in Ontario of every person carrying on an express business on or in connection with a railway.

(2) The real estate of a steam railway company shall be assessed like other land, subject to the following provisions:

(*a*) If the actual value first assessed by the Board of such real estate in any municipality is more than the value appearing in the last revised assessment roll of the municipality, the Board shall add to the value appearing in the said roll one-tenth of the difference between such values; and the amount so obtained shall be the assessment to be adopted for the first year.

(*b*) In each year thereafter, so long as the value assessed by the Board exceeds the assessment adopted for the previous year, the Board shall increase the assessment proportionately until the tenth year, when the assessment to be adopted for the year shall be the actual value as assessed by the Board.

(*c*) If in any year the actual value assessed by the Board does not exceed the assessment adopted for the previous year, the actual value assessed by the Board shall in that year, and in every year thereafter, be the assessment to be adopted for the year.

(3) In case any special franchise, the operation of which is confined to one municipality, is in the opinion of the Board of inconsiderable importance the Board may in its discretion decide not to assess the same; and in such case the special franchise shall not be assessed, but the person possessing the special franchise shall be subject to assessment in the municipality in respect to real estate and otherwise as provided by this Act. *New.*

NOTE.—The principal companies, the assessment of whose property will be made by the Board under this clause, are the following:—Railway companies, bridge companies, street railway and tramway companies, telegraph and telephone companies, express companies, and all those companies of various kinds which supply some public service, such as the transmission of oil or water, or of steam, heat, gas or electricity for the purposes of light, heat or power, where such companies make use of public highways or other places, or public waters for the appliances used in their business.

A special franchise is defined by section 2 (8).

Notice to person assessed in respect of special franchise.

57.—(1) Forthwith after making any such assessment the Board shall serve a notice in writing upon the person assessed, stating in substance that such assessment has been made, and the amount thereof.

Appeal to the Board.

(2) Any person so assessed who complains of the assessment may within ten days after the service of such notice, notify the Board of his intention to appeal from the assessment, stating the grounds of such appeal.

(3) Upon receiving notice of appeal the Board shall serve a notice upon the appellant, naming a day (which shall

not be less than 20, nor more than 30 days from the date of the receipt of the notice of appeal), upon which the Board will meet, at its office in the City of Toronto, to hear and determine the appeal. The notice to the appellant shall be served at least ten days before the day fixed for hearing the appeal.

(4) The notice to be served upon a person assessed, may be served by delivering to him a copy thereof, or by mailing, by registered letter, a copy thereof, to him at his principal office or place of business. *New.*

(5) On any such appeal, evidence may be adduced and the attendance of witnesses and production of documents may be enforced as provided by section 52, or by any appellant, as if the Board were arbitrators and he were a party to a submission to arbitration. *New.*

Appeal from Board to Court of Appeal.

58.—(1) An appeal shall lie to the Court of Appeal from any assessment as finally fixed by the Board on any appeal under section 57.

(2) The Judges of the Supreme Court of Judicature for Ontario and the Judges of the Court of Appeal shall have the same authority to make general Rules with respect to the proceedings on such appeals as they have with respect to proceedings under *The Judicature Act*; and sections 122 to 125 of *The Judicature Act* shall apply thereto.

(3) Subject to any Rules made as aforesaid, the proceedings upon such appeal shall be as follows:—

(*a*) The appeal shall be upon a stated case, to be prepared by the appellant and settled by the Board, upon the application of the appellant, to be made within 14 days from the decision of the Board upon any appeal under section 57.

(*b*) The stated case, when so settled, shall be forthwith certified by the Secretary of the Board and transmitted by him to the Registrar of the Court of Appeal, whereupon the appeal shall be considered to be lodged in the Court of Appeal.

(*c*) All subsequent proceedings in such appeal shall be as far as possible the same as upon an appeal from a Judge of the High Court.

(*d*) The appeal shall be heard by three or more Judges of the Court of Appeal, and the decision of such Judges or of a majority of them shall be final. *New.*

Appeal not to delay payment of taxes.

(4) Proceedings in an appeal shall not delay payment of the taxes payable under section 63 of this Act, but the Provincial Treasurer may delay distribution of the taxes affected by any such appeal. *New.*

59.—(1) The Board shall determine,

1. In regard to steam railway companies—the municipalities within which any portion of the real estate of every steam railway company is situated;

2. In regard to other persons possessing special franchises—the municipalities within which the real estate of such persons is situated; and

3. In regard to persons carrying on express business—the municipalities within which such offices or agencies are situated.

(2) The Board shall apportion to the said municipalities, the amounts assessed under section 56 of this Act. *New.*

Notification of assessments to municipalities.

60.—(1) Forthwith after such assessments have been finally fixed by the Board, the secretary shall transmit to the clerk of each of the said municipalities a statement certified by him of

1. The assessments of real estate in the municipality;

2. The amount apportioned to the municipality of the assessments of any special franchises or income from express business;

3. The amount of the expenses of the Board to be paid out of the taxes payable to the municipality in respect of such assessments.

Rates to be fixed with reference thereto.

(2) The amounts of the above mentioned items 1 and 2 shall be added to the assessed values of property in the municipality, and shall be taken into consideration by the Council when striking the next yearly rate to be levied; and the amount of the above mentioned item 3, shall, at the same time, be taken into consideration as a liability of the municipality, and shall be included in the yearly estimates. *New.*

Notification of rate to Board.

61. Forthwith after the rate has been struck in any such municipality the clerk shall certify the same to the Board. *New.*

Tax on amounts assessed.

62. The tax payable by each person assessed by the Board shall be upon the amounts apportioned to municipalities under section 59, at the local rates of the municipalities respectively. The tax payable in respect of real estate and special franchises shall be at the local rate applicable to real estate, and the tax in respect of income of express businesses shall be at the local rate applicable to income, *New.*

Notification of persons assessed of amount of tax.

63.—(1) The Board shall ascertain the total amount of the tax payable by each person assessed, and shall, in writing, notify him of the same, and he shall, on or before the first day of October, pay the same to the Provincial Treasurer.

(2) Forthwith after such taxes have been so ascertained, the Board shall make a return to the Provincial Treasurer of

the assessment made by it, the taxes payable in respect thereof, and the distribution to be made of the same.

(3) In case of default, payment may be enforced in the same manner as in the case of taxes payable under *The Supplementary Revenue Act, 1899*; and section 19 of said Act shall apply thereto, as if such tax were payable under the said Act; and payment may also be enforced by the Crown in any way in which the payment of a Crown debt may be recovered. *New.*

Enforcement of payment.

62 Vict. c. 8.

64. The expenses of the Board, including the salaries of the Commissioners and the Secretary, shall be a first charge upon the moneys produced by said tax. *New.*

First charge on tax.

65. The tax paid by each person assessed by the Board shall be apportioned and applied, first, in payment of the just proportion of such person of the amount of the charge created by section 64, and the balance shall be paid by the Treasurer of Ontario to the treasurers of the various municipalities found entitled to share therein, in the proportions determined under section 59.

Application of tax.

66.—(1) The Board may, subject to the approval of the Lieutenant-Governor-in-Council, make rules and regulations respecting:—

Rules and regulations.

1. The information to be furnished to the Board and the means of obtaining the same;

2. The methods and procedure to be pursued by the Board in making assessments, and apportioning the same;

3. The practice and procedure to be observed by persons assessed in taking proceedings before or dealing with the Board;

4. Such other matters as may require regulation in order to enable the Board to perform its duties under this Act.

(2) All rules and regulations so made shall take effect from and after the approval thereof by the Lieutenant-Governor in Council and shall be forthwith published in the "Ontario Gazette."

(3) All such rules and regulations shall be laid before the Legislative Assembly, if then in session, and if not then in session within 14 days after the commencement of the next session. *New.*

COURT OF REVISION.

In Cities.

67.—(1) In every city the Court of Revision shall consist of three members, one of whom shall be appointed by the city council, and one by the Mayor, and the third shall be the Official

Courts of Revision in cities, how constituted.

Rev. Stat. c. 227.

Arbitrator appointed for the city under *The Municipal Arbitrations Act*, and in the case of cities where there is no Official Arbitrator, or where such Official Arbitrator is a Judge or Junior Judge of the county in which the city is situated, the the Sheriff of the county shall be the third member. R.S.O. 1897, c. 224. s. 62 (1),; 1 Ed. vii., c. 29, s. 5.

Remuneration of members.

(2) In cities having a population of 100,000 or more each member of such Court of Revision shall be paid such sum per annum for his services as the Council may by by-law or resolution provide; and in cities having a population of 30,000 or more, but less than 100,000, each member of such Court shall be paid at the rate of not more than $300 per annum, and in other cities each member shall be paid such sum per annum as the council may by by-law or resolution provide. R.S.O. 1897, c. 224, s. 62 (2); 63 V. c. 34, s. 5.

Certain persons disqualified.

(3) No member of the city council, and no officer or employee of the city corporation shall be a member of the Court of Revision.

Appointment of members.

(4) The appointed members of such Court of Revision shall hold office until their successors are appointed, but the mayor or council may each or either of them, after the organization of a new council and before the 1st day of March in any year, appoint a member of such Court of Revision in place of any member appointed by the mayor or council in a preceding year.

Quorum.

(5) Two members of any Court of Revision under this section shall form a quorum, and upon the death or resignation of any member of any such Court, a successor shall immediately thereafter be appointed by the authority which appointed the member so dying or resigning. In case of a vacancy in the

Filling vacancies.

office of Sheriff, or if the Sheriff is unable to act from any cause in cities where there is no Official Arbitrator, the Registrar of Deeds for the county or registry division of the county whose office is in such city, shall act as the third member of the court during such vacancy or inability of the Sheriff to act. R.S.O. 1897, c. 224, s. 62 (3-5).

In Other Municipalities.

Where council consists of five members only.

68.—(1) In municipalities other than cities, if the council of the municipality consists of not more than five members, such five members shall be the Court of Revision for the municipality.

Where of more than five.

(2) If the council consists of more than five members, it shall appoint five of its members to be the Court of Revision. R.S.O. 1897, c. 224, s. 63.

Oath of members of Court of Revision.

(3) Every member of the Court of Revision before entering upon his duties, shall take and subscribe, before the clerk of the municipality, the following oath (or affirmation in cases where, by law, affirmation is allowed).

"I, , do solemnly swear (*or* affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals of the Court of Revision, which may be brought before me for trial as a member of said Court."

R.S.O. 1897, c. 224, s. 64.

Quorum.

69 Three members of the Court of Revision shall be a quorum; and a majority of a quorum may decide all questions before the Court. But no member shall act when an appeal is being heard respecting any property in which he is directly or indirectly interested. R.S.O. 1897, c. 224, s. 65.

Who to be clerk. Record of decision.

70. The clerk of the municipality shall be the clerk of the Court, and shall *keep in a book a* record of the proceedings *and decisions of the Court, which shall be certified by the chairman of the Court.* R. S. O. 1897, c. 224. s. 66, *amended.*

Meetings of Court.

71. The Court may meet and adjourn, from time to time, at pleasure, or may be summoned to meet at any time by the head of the municipality: but the first sitting shall not be held until after the expiration of at least ten days from the expiration of the time within which notice of appeals may be given to the clerk of the municipality. R.S.O. 1897, c. 224, s. 67.

Court to try all complaints, etc.

72. At the time or times appointed, the Court shall meet and try all complaints in regard to persons wrongly placed upon or omitted from the roll, or assessed at too high or too low a sum. R.S.O. 1897, c. 224, s. 68.

May administer oaths, etc.

73. The Court, or some member thereof, may administer an oath to any party or witness, before his evidence is taken, and may issue a summons to any witness to attend such Court. R.S.O. 1897, c. 224, s. 69.

Compelling attendance of witnesses at court of revision.

74. If a person summoned to attend the Court of Revision or before a County Judge under the provisions of this Act as a witness fails, without good and sufficient reason, to attend, having first been tendered compensation for his time at the rate of 75 cents per day and his proper travelling expenses if he resides more than three miles from the place of trial, or if having attended, or being present in court, he refuses to be sworn, if required to give evidence, he shall incur a penalty of not more than $25 to be recoverable with costs by and to the use of any person suing for the same either by suit in a Division Court or in any way in which penalties incurred under any by-law of the municipality may be recovered. R.S.O. 1897, c. 224, s. 70.

Proceedings for the Trial of Complaints.

Notice of complaint by person aggrieved.

75.—(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll, or as having been undercharged or overcharged by the assessor in the roll, may personally, or by

his agent give notice in writing to the clerk of the municipality, (or assessment commissioner, if any there be), that he considers himself aggrieved for any or all of the causes aforesaid, and shall give a name and address where notices can be served by the clerk as hereinafter provided.

Time within which notices of appeal to the Court are to be given.

(2) The notice shall be given to the clerk (or assessment commissioner, if any there be), within fourteen days after the day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the same is not returned within the time fixed for that purpose.

When elector thinks any person assessed at too low or too high a rate.

(3) If a municipal elector thinks that any person has been assessed too low or too high, or has been wrongly inserted in or omitted from the roll, he may, within the time limited by the preceding subsection, give notice in writing to the clerk of the municipality, (or assessment commissioner, if any there be), and the clerk shall give notice to such person and to the assessor, of the time when the matter will be tried by the Court of Revision; and the matter shall be decided in the same manner as complaints by a person assessed.

Clerk to give notice by posting up list.

(4) The clerk of the Court shall post up in some convenient and public place within the municipality or ward, a list of all complainants, on their own behalf, against the assessors' return, and of all complainants on account of the assessment of other persons, stating the names of each, with a concise description of the matter complained against, together with an announcement of the time when the Court will be held to hear the complaints.

(5) No alteration shall be made in the roll unless under a complaint formally made according to the above provisions.

Order of hearing appeals.

Postponement

(6) The clerk of the Court shall enter the appeals on the list in the order in which they are received by him, and the Court shall proceed with the appeals in the order, as nearly as may be, in which they are so entered, but may grant an adjournment or postponement of any appeal.

Form of list of appeals.

(7) Such list may be in the following form:

Appeals to be heard at the Court of Revision to be held at on the day of , 19

Appellant.	Respecting whom.	Matter complained of.
A. B.	Self	Overcharged on land
C. D.	*E. F.*	Name omitted.
G. H.	*J. K.*	Not *bona fide* owner or tenant.
L. M.	Self	Income overcharged.
&c.	&c.	

Clerk to advertise sittings of Court,

(8) The clerk shall also advertise in some newspaper published in the municipality, or, if there be no such paper, then in some newspaper published in the nearest municipality in which one is published, the time at which the Court will hold its first sitting for the year, and the advertisement shall be published at least ten days before the time of such first sittings.

(9) The clerk shall also cause to be left at the residence of each assessor, a list of all the complaints respecting his roll. R.S.O. 1897, c. 224, s. 71 (1-8). to leave a list with assessor,

(10) The clerk shall prepare a notice according to the form following for each person with respect to whom a complaint has been made : and prepare notice to parties concerned.

Take notice that the Court of Revision will sit at on the day of in the matter of the following appeal.

Appellant

Subject—(That you are not the *bona fide* owner or tenant (*or* are overcharged in assessment on *as the case may be*)

(Signed) X. Y.
Clerk

To J. K. *or* J. S.

and he shall also notify each person who has made a complaint of the date of the sittings of the Court. R. S. O. 1897, c. 224, s. 71, (9) *amended.*

(11) If the person resides or has a place of business in the municipality, the clerk shall cause the notice to be left at the person's residence or place of business. Service to be at residence or place of business in municipality.

(12) If the person is not known, then the notice shall be left with some grown up person on the assessed premises, if there is any such person there resident ; or if the person is not resident in the municipality, then the notice shall be addressed to such person through the post office. R.S.O. 1897, c. 224, s. 71 (10-11). How absentees served.

(13) Every notice hereby required whether by publication, advertisement, letter or otherwise shall be completed at least six days before the sitting of the Court, *and the clerk shall certify to the Court at the first day of its sitting, the notices which have been so completed.* R. S. O. c. 224, s. 71 (12), *amended.* When notice to be completed.

(14) Where necessary, the clerk of the municipality may, at the cost of the municipality, call to his aid such assistance as may be required to effect the services which he is required by law to make, and in the event of his failure to effect such services in time for the first sitting of the Court, the Court in its discretion, may appoint an adjourned sitting, for the purpose of hearing the appeals for which the services were not effected in time for the first day, and the proper services shall be made for such adjourned day. R. S. O. 1897, c 224, s. 71, (13). Clerk may require assistance in making services. Power to adjourn.

(15) If the person assessed complains of an overcharge on his taxable income, he or his agent may appear before the Court, and make a declaration, in case the complainant appears in person, in the form of Schedule I. to this Act, and if the complainant appears by agent, such agent may make the declaration in the form of Schedule I : and the Court shall thereupon enter the person assessed at such an amount of Proceedings when person assessed complains of overcharge.

Effect of declaration.

taxable income as is specified in such declaration, unless the Court is dissatisfied with the declaration, in which case the person making the declaration, and any witnesses whom it may be desirable to examine, may be examined on oath by the Court, respecting the correctness of such declaration; and the Court shall confirm, alter or amend the roll as the evidence seems to warrant. R. S. O. 1897, c. 224, s. 71, (14) *amended.*

Proceedings in other cases.

(16) In other cases, the Court, after hearing the complainant, and the assessor, or assessors, and any witness adduced, and, if deemed desirable, the person complained against, shall determine the matter, and confirm or amend the roll accordingly. And the Court may, in determining the value at which any land shall be assessed, have reference to the value at which similar land in the vicinity is assessed, *but shall nevertheless have regard to the terms of any by-law passed under section 40* And in all cases which come before the Court it may increase the assessment or change it by assessing the right person, the clerk giving the latter or his agent four days' notice of such assessment, within which time he must appeal to the Court if he objects thereto. R. S. O. 1897, c. 224, s. 71 (15), *amended.*

Oaths of certain parties not necessary.

(17) It shall not be necessary to hear upon oath the complainant or assessor, or the person complained against, except where the Court deems it necessary or proper, or where the evidence of the person is tendered on his own behalf or required by the opposite party.

When to proceed *ex parte.*

(18) If either party fails to appear, either in person or by an agent, the court may proceed *ex parte.* R. S, C. 1897, c 224, s. 71, (16, 17.)

Correction of errors.

(19) Where it appears that there are palpable errors in the roll which need correction the Court may *at any time during its sitting correct the same, if no alteration of assessed values is involved, and, if any alteration of assessed values is necessary,* the Court may extend the time for making complaints for ten days further, and may then meet and determine the additional matter complained of, and the assessor may be, *or may be directed by the Court to be, for such purpose,* the complainant. R. S. O. 1897, c. 224, s. 71 (18) *amended.* [*See also Section 43.*]

Business to be finished by July 1st.

Rev. Stat. c. 225.

(20) Subject to the provisions of sections 47, 48 and 49, and to the provisions of *The Act respecting the establishment of Municipal Institutions in Territorial Districts* and to the provisions of any special Act affecting any particular municipality, all the duties of the Court of Revision, which relate to the matters aforesaid, shall be completed and the rolls finally revised by the Court, before the 1st day of July in every year. R. S. O. 1897, c. 224, s. 71 (19).

(21) Upon an appeal against an assessment, the Court of Revision may re-open the whole question of the assessment,

so that omissions from, or errors in, the assessment may be corrected, R. S.O. 1897, c. 224, s. 71 (20) *part.*

Procedure upon appeals.

(22) The clerk shall forthwith alter and amend the assessment roll in accordance with the decisions of the Court of Revision, and shall write his name or initials against every alteration or amendment. *New. See* R. S. O. 1897, c. 224, s. 76.

Alteration of roll by clerk.

76. The roll, as finally passed by the Court, and certified by the clerk as passed, shall, except in so far as the same may be further amended on appeal to the Judge of the County Court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 41 of this Act, or the omission to deliver or transmit such notice. R. S. O. 1897, c. 224, s. 72.

Roll to be binding, notwithstanding errors in it or in notice sent to persons assessed.

77. A copy of any assessment roll, or portion of any assessment roll, written or printed, without any erasure or interlineation, and under the seal of the corporation, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court of justice without proof of the seal or signature, or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R. S. O. 1897, c. 224, s. 73.

Copy of assessment roll duly certified to be evidence.

APPEALS FROM THE COURT OF REVISION.

78. (1) An appeal to the County Judge shall lie, at the instance of the municipal corporation, or at the instance of the assessor, or assessment commissioner, or at the instance of any ratepayer of the municipality, not only against a decision of the Court of Revision on an appeal to the said Court, but also against omission, neglect or refusal of the said Court to hear or decide an appeal. 62 V. (2), c. 27, s. 6.

Appeal lies from decision or refusal to decide.

(2) Subject to the provisions of sections 47, 48 and 49, and to the provisions of *The Act respecting the establishment of Municipal Institutions in Territorial Districts* and to the provisions of any special Act affecting any particular municipality, the person appealing shall, in person or by his solicitor or agent, serve upon the clerk of the municipality (or assessment commissioner, if any there be), within five days after the date herein limited for the closing of the Court of Revision, a written notice of his intention to appeal to the County Judge.

Service of notice of appeal.

Rev. Stat. c. 225.

(3) The clerk, shall, immediatedly after the time limited for filing said appeals, forward a list of the same to the Judge, who shall then notify the clerk of the day he appoints for the hearing thereof, and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such Court within the municipality, from the Court of Revision of which such appeal is made, or at the place nearest thereto where the sittings of the Division Court within his jurisdiction are held.

Day for hearing.

Places for hearing appeals from Courts of Revision.

Clerk to notify parties.

(4) The clerk shall thereupon give notice to all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 75 of this Act; but in the event of failure by the clerk to have the required service of the notices in any appeal made, or to have the same made in proper time, the Judge may direct service to be made for some subsequent day upon which he may sit.

List of appellants, etc., to be posted up by clerk.

(5) The clerk of the municipality shall cause a conspicuous notice to be posted up in his office, or the place where the council of the municipality hold their sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which a Court will be held to hear appeals. R. S. O. 1897, c. 224, s. 75 (2, 5).

Clerk of Court.

(6) The clerk of the municipality shall be the clerk of such Court; and he shall keep, *in the book referred to in section 70*, a record of the decision of the Judge upon each appeal. R.S O 1897, c. 224, s. 75 (6), *amended.*

Hearing and adjournment.

(7) At the Court so holden, the Judge shall hear the appeals and may adjourn the hearing from time to time, and defer judgment thereon at his pleasure, but so that (subject to the provisions of sections 47, 48 and 49, and to the provisions of the *Act respecting the establishment of Municipal Institutions in Territorial Districts* and to the provisions of any special Act affecting any particular municipality) all the appeals may be determined before the 1st day of August.

Rev. Stat. c. 225.

Subpœna.

(8) A subpœna to compel the attendance of any witness required before the County Judge upon any appeal under this Act may be issued by the clerk of the County Court of the county in which is situated the municipality whose assessment roll is in question, which said subpœna shall be tested as are other subpœnas issued out of the County Court of the said county in actions therein and may be intituled as is provided in section 81 of this Act. R.S.O. 1897, c. 224, s. 75 (7, 8.)

Assessment roll to be produced to the Court, and amended, etc.

79. At the Court to be holden by the County Judge, or acting Judge of the Court, to hear the appeals hereinbefore provided for, the person having charge of the assessment roll passed by the Court of Revision shall appear and produce such roll, and all papers and writings in his custody connected with the matter of the appeal, and such roll shall be altered and amended according to the decision of the Judge, if then given, who shall write his initials against any part of the said roll in which any mistake, error or omission is corrected or supplied; and if the decision is not then given, the clerk of the Court shall, when the same is given, forthwith alter and amend the roll, according to the same, and shall write his name or initials against every such alteration or correction. R.S.O. 1897, c. 224, s. 76, *amended.*

Amendments how certified.

80.—(1) In all proceedings before the County Judge or acting Judge of the Court, under or for the purposes of this Act, such Judge shall possess all such powers for compelling the attendance of, and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons whatsoever and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him, in the Division Court or in the County Court. Powers of Judge sitting in appeal from Court of Revision.

(2) The hearing of the said appeal by the County Judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the Court of Revision subject to any order as to costs or adjournment, which the Judge may consider just. R.S.O. 1897, c. 224, s. 77. Appeal to County Judge where question of fact involved.

81. All process or other proceedings in, about or by way of appeal, may be entitled as follows: Style of proceedings.

In the matter of appeal from the Court of Revision of the , of

———————————, Appellant,

and

———————————, Respondent,

and the same need not be otherwise entitled. R.S.O. 1897, c. 224, s. 78.

82. The cost of any proceeding before the Court of Revision or before the Judge as aforesaid shall be paid by or apportioned between the parties in such manner as the Court or Judge thinks fit, and where costs are ordered to be paid by any party claiming or objecting or objected to, or by any assessor, clerk of a municipality, or other person, payment of the same shall be enforced, when ordered by the Court of Revision, by a distress warrant under the hand of the clerk and the corporate seal of the municipality, and when ordered by the Judge, by execution to be issued as the Judge may direct, either from the County Court or the Division Court within the county in which the municipality or assessment district, or some part thereof, is situated, in the same manner as upon an ordinary judgment for costs recovered in such Court. R.S.O. 1897, c. 224, s. 79. Costs to be apportioned by the Judge, and how enforced.

83. The costs chargeable or to be awarded in any case may be the costs of witnesses, and of procuring their attendance, and none other; and the same shall be taxed according to the allowance in the Division Court for such costs; and in cases where execution issues, the costs thereof as in the like Court, and of enforcing the same, may also be collected thereunder. R.S.O. 1897, c. 224, s. 80. What costs chargeable.

84. County Court Judges shall be entitled to receive from the several municipalities as their expenses for holding Courts Expenses of County Judges on assessment appeals.

in such municipalities other than the county town, for the purpose of hearing appeals from the Court of Revision, under the provisions of this Act, the same sums as they are allowed for holding Courts for revising voters' lists. R.S.O. 1897, c. 224, s. 81.

Decision of County Judge to be final.

85. The decision and judgment of the Judge or acting Judge shall be final and conclusive in every case adjudicated. R.S.O. 1897, c. 224, s. 82.

Appeals where large amounts involved.

Appeals where large amounts or questions of law involved.

86.—(1) Where there is an appeal from any Court of Revision under section 78 of this Act to the Judge of the County Court of the county in which the asssessment is made. and a person desiring to appeal has been assessed on one or more properties to an amount aggregating $20,000,such person on depositing with the clerk of the Court of Revision appealed from the sum of $75 to pay the travelling expenses of the Board or Judge to be called in as hereinafter mentioned, shall have the right to have the appeal from the said Court of Revision heard by a Board consisting of the Judges of the counties which constitute the County Court District, if the property assessed be in a county which forms part of a County Court District, and if not, then the person, appealing may request in writing, the said County Court Judge to associate with himself in hearing the said appeal, the Judge or acting Judge of the County Court of the county whose county town is nearest to the court house where the said appeal will be heard, and the Judge or acting Judge of the County Court of the county, whose county town is the next nearest to the court house where the said appeal will be heard ; and the said appeal shall thereupon be heard by the County Court Judge and the said Judges so called in as aforesaid ; and in such cases the clerk of the municipality shall forthwith notify by post, prepaid, each of the Judges whose duty it is to attend upon such appeal as aforesaid, of all notices of appeal coming within the provisions of this section, which are from time to time served upon him ; and the Judge of the County in which the city, town, township or village lies, the decision of whose Court of Revision has been appealed against, shall arrange a day for the hearing of such appeals, and shall notify the clerk thereof, and the clerk shall immediately notify, by post, prepaid, the other Judges and the persons appealing.

(2) Where an appeal against an assessment lies from a Court of Revision to the Stipendiary Magistrate of the district or provisional county in which the property assessed is situate, and a person desiring to appeal is assessed on one or more properties in any township or union of townships to an amount in the aggregate exceeding $20,000,such person shall have the right to appeal either to the said Stipendiary Magistrate or (on depositing with the clerk of the municipality the sum of $50 to defray the

travelling expenses of the County Court Judge hereinafter mentioned) to the Judge of the County Court of the county to which the said provisional county or district is attached for judicial purposes; the notice of such appeal, the time for bringing the same on, and the procedure generally, shall be the same as in the case of an ordinary appeal from a Court of Revision to a County Court Judge.

(3) Sections 78 to 88 inclusive, shall apply to all appeals taken under the preceding two subsections, and the said Judge or Judges shall have the powers and duties which by the said sections 78 to 88 are assigned to the County Court Judge therein referred to.

(4) When three Judges hear the appeal the decision of the majority shall prevail, subject to appeal to the Court of Appeal.

Payment of travelling expenses of County Judges.

(5) The clerk with whom any money is deposited to pay the travelling expenses as aforesaid, shall pay out of the moneys so deposited, upon requisition by the Judges respectively, such sums as the said Judges certify to him as their respective travelling expenses in connection with the said appeal, and shall repay the balance, if any, to the person, partnership or corporation who deposited the same, and each of the said outside Judges shall be entitled to be paid a sum not exceeding five dollars per day for his services, and the sum so paid shall be part of the costs of the appeal and shall be payable by such party as the majority of the Judges hearing the appeal determine.

(6) An appeal shall lie to the Court of Appeal from any judgment or decision of the said Judges or a majority of them; and, subject to any Rule of Court relating to such appeals, the procedure thereon shall be, as far as may be, the same as upon an appeal from a County Court to the High Court. The appeal shall be heard by three or more Judges of the Court of Appeal, and the decision of such Judges or a majority of them shall be final. R.S.O. 1897, c. 224 s. 84.

County Judge may state case for opinion of Court of Appeal.

87. In order to facilitate uniformity of decision without the delay or expense of appeals,—

1. A County Judge may, after his judgment in the case or matter, prepare a statement of the facts in the nature of a case on any question of general application which has arisen under this Act, or on any question which has arisen upon an appeal of a person, partnership or corporation assessed on one or more properties to an amount aggregating $10,000 and may transmit the same to the Lieutenant-Governor in Council, who thereupon may state a case and immediately refer the same to a Judge of the Court of Appeal, for the opinion of a Judge thereupon; or

Lieutenant-Governor may obtain opinion.

2. The Lieutenant-Governor in Council may, without such statement, refer a case on any such question to a Judge of the Court of Appeal, for a like opinion.

Duty of Court.

3. Immediately upon the receipt of such case it shall be the duty of a Judge of such Court (to be named by the Court of Appeal or the Chief Justice thereof), to appoint a time and place for hearing arguments (if any be offered) upon the points and matter involved in the case, of which time and place written notice shall be given by the Registrar of the Court by posting up a copy of the notice in the Central office of the High Court at Osgoode Hall, in Toronto, at least ten clear days before the time appointed as aforesaid.

Argument.

4. At the time and place fixed therefor as aforesaid, or at any time to which he may adjourn the same, the Judge shall hear argument upon the case by such of the counsel present (if any) as he may deem reasonable, and shall thereupon consider the case and certify to the Lieutenant-Governor in Council his opinion thereon; and the opinion shall thereupon be forthwith published in the *Ontario Gazette*, and a copy thereof shall be sent to every Judge of a County Court.

Security for costs.

5. The Lieutenant-Governor in Council may impose such conditions as may appear to be reasonable as to a deposit of money or the execution of a bond to His Majesty to cover costs of any party or otherwise, before or upon the transmission of such case to the Judge.

Statement of cases not to affect rolls, etc., then being prepared.

6. The statement of any such case or the hearing or argument or other proceeding thereon under this Act shall not delay the final revision of the assessment roll or other proceedings thereon or the collection of taxes thereunder. The Judge may also direct and require notice of the proceeding to be served on any person, and that such person may be heard by counsel or personally and he may make such order in the premises and as to costs and the payment thereof as will, in his opinion, do justice to all parties concerned; and any such order may be enforced in the same manner as an order of a Judge of the High Court under *The Judicature Act* or otherwise. But any such order, decision or judgment shall not alter, vary or invalidate any assessment or collector's roll made at or before the time when the decision, judgment or order is made.

Rev. Stat., c. 51.

Reference to full Court of Appeal.

7. The Judge may at any stage of the proceedings refer the case to the full Court for hearing and adjudication, and the said Court shall have the authority and perform the duties hereinbefore assigned to or conferred upon a Judge. R. S. O. 1897, c. 224, s. 85.

Assessment to be open upon appeal.

88. Upon an appeal against an assessment the Judge of the County Court or the County Judges hearing an appeal under section 86 of this Act, or the Court of Appeal, as the case may be, may reopen the whole question of the assessment, so that omissions from, or errors in, the same may be corrected R. S. O. 1897, c. 224, s. 71 (20) *part*; 62 V. c. 27, s. 5.

89.—(1) Subject to the provisions of subsection 2 of this section, when after the appeal provided by this Act, the assessment roll has been finally revised and corrected, the clerk of the municipality shall, within 90 days, transmit to the county clerk a certified copy thereof. R.S.O. 1897, c. 224, s. 83. Copy of roll to be transmitted to county clerk.

(2) The Council of any County may pass a by-law permitting the clerks of municipalities instead of transmitting a copy of the roll as required by subsection 1 to submit a summarized statement of the contents of the roll, showing the total population of the municipality and the total assessment of each of the various classes of property liable to assessment; but the clerk of every municipality shall, nevertheless, transmit a copy of the roll to the Clerk of the County in every third year and whenever in other years he may be required so to do by the County Judge or by resolution of the County Council.

(3) The penalty for default in performance of the duties under this section, or under such by-law, upon the clerk of a municipality shall be not less than $10 and not more than $20. 62 V. (2) c. 27, s. 7.

Equalization.

County Valuators.

90.—(1) The council of every county may appoint two or more valuators for the purpose of valuing the real property within the county, and it shall be their duty to ascertain, in every fifth year at furthest, the value of the same in the manner directed by the county council; but the valuators shall not exceed the powers possessed by assessors. The valuation so made shall be made by the county council the basis of equalization of the real property for a period not exceeding five years. County council may appoint valuators, their duties, etc. Equalization of real property.

(2) The county council may, at or before the expiration of the said period, extend the time for a term not exceeding five years further and thereupon the valuation shall continue to be made the basis of equalization of the real property by the county council for such extended period. R. S. O. 1897, c. 223, s. 310. Terms for which valuation to be in force.

(3) When valuators have been appointed under this section the said valuators may ascertain the value of the said real property by inspecting and valuing from five to eight per cent. of the different parcels of land in different parts of each municipality in the county, and upon such inspection and valuation the said valuators shall compare their valuations with the valuations in the last revised assessment roll made by the assessors of the several municipalities within the county; and if upon such comparison it is found that the valuation of the county valuators nearly corresponds in the aggregate with the valuation upon the assessment roll of a municipality, the valu- Method of valuing by county valuators.

ators and afterwards the county council shall accept the assessment roll as correct for the purposes of county valuation.

(4) Where it is found that the valuations of particular lots made by the county valuators differ materially from the valuations of the same lots upon the assessment roll of a municipality, the county valuators shall add or deduct a corresponding percentage to or from the local assessment; and a similar method shall be followed with respect to the valuation of real property in towns and villages. 1 Ed. vii, c. 26, s. 13.

(5) The valuators shall attest their report on the value of the real property within the county by oath or affirmation in regard to the property actually inspected and valued by them in the same manner as assessors are required to verify assessment rolls. R. S. O. 1897, c. 224, s. 90; 1 Ed. vii, c. 26, s. 14.

Annual examination of assessment rolls by county councils for purpose of equalization.

91.—(1) The council of every county shall, yearly, and not later than the first day of July, examine the assessment rolls of the different townships, towns and villages in the county, for the preceding financial year, for the purpose of ascertaining whether the valuations made by the assessors in each township, town or village bear a just relation one to another; and may, by by-law for the purpose of county rates, increase or decrease in any township, town or village, the aggregate valuations, adding or deducting so much per cent. as may, in their opinion, be necessary to produce a just relation between them; but they shall not reduce the aggregate valuation for the whole county as made by the assessors. R.S.O. 1897, c. 224, s. 87.

Notice of equalization to municipalities concerned.

(2) Within ten days after the equalization by-law has been passed by the county council, the county clerk shall transmit to the reeve and clerk of each municipality a copy thereof. *New.*

NOTE.—This notice appears to be necessary in view of the present constitution of county councils.

Appeal as to equalization of assessments.

92. If any municipality is dissatisfied with the action of any county council in increasing or decreasing or refusing to increase or decrease the valuation of any municipality, the proceedings shall be as follows:

1. The municipality so dissatisfied may appeal from the decision of the council at any time within *twenty* days after the passing of such by-law, by giving to the clerk of the county council notice in writing, which notice shall state whether the municipality appealing is willing to have the final equalization of the assessment made by the County Judge;

2. Every county council, at the same session in which the assessment has been equalized, shall determine whether the

said council is willing to have the final equalization of the assessment, in case of appeal, made by the County Judge;

3. Upon receiving notice of appeal, in case any party to the appeal has objected to the final equalization of the assessment being made by the County Judge, the clerk of the county council shall forthwith notify in writing the Provincial Secretary of such objection, giving the name or names of the municipality or municipalities so objecting.

4. The Lieutenant-Governor in Council, upon receiving the notice in writing from the clerk of any county council, may appoint two persons, one of whom shall be the sheriff or registrar of the county in which the appeal is made, and the other a Judge of another county, who together with the County Judge shall form a Court, and the said Court shall at such time and place as the Lieutenant-Governor in Council may appoint, proceed to hear and determine the appeal either with or without the evidence of witnesses, or with such evidence as they may decide upon hearing, and may examine witnesses under oath or otherwise, and may adjourn from time to time but the judgment of the said Court shall not be deferred beyond the 1st day of January next after the notice of the appeal; and the Court shall equalize the whole assessment of the county *and shall forthwith report the same to the county council.*

5. The Judge of the other county shall be entitled to a reasonable allowance for his services, the same not to exceed $10 a day, besides his travelling and other expenses, and the County Judge, sheriff, or registrar, shall also receive a reasonable sum, not to exceed $10 each per day, and to be paid by the county.

Quorum.

6. Any two members of such Court shall constitute a quorum, and such Court may proceed and adjudicate upon such appeal, notwithstanding the office of sheriff or registrar or County Judge is vacant.

Equalization by County Judge.

7. Where all the parties to the appeal have agreed, as above provided, to have the final equalization of the assessment made by the County Judge, the clerk of the county council shall forthwith notify in writing the County Judge, and the County Judge shall appoint a day for hearing the appeal, not later than ten days from the receipt of such notice of the appeal, and may on such day proceed to hear and determine the appeal, *either with or without the evidence of witnesses, or with such evidence as he may decide upon hearing, and may examine witnesses under oath or otherwise,* and may adjourn, from time to time, but the judgment shall not be deferred beyond the 1st day of January next after such appeal; and the Judge shall equalize the whole assessment of the county *and shall forthwith report the same to the county council.*

Appeal in cases of equalization of assessment.

8. The right of appeal shall exist whether county valuators have been appointed or not, and upon any such appeal the re-

port of the county valuators shall be open to review by the Court or Judge as herein provided.

Costs.

9. The costs incurred in the prosecution and opposing of such appeal respectively shall be borne and paid as directed by the County Judge or Court as the case may be, and not otherwise and shall be subject to taxation on the County Court scale by the clerk of the County Court of the said county. R.S.O. 1897, c. 224, s. 88, (1-9) *amended.*

Effect of clerk of municipality omitting to send copy of roll.

93. If the clerk of the municipality has neglected to transmit a certified copy of the assessment roll, such neglect shall not prevent the county council from equalizing the valuations in the several municipalities according to the best information obtainable ; and any rate imposed, according to the equalized assessment, shall be as valid as if the assessment rolls had been transmitted. R.S.O., 1897, c. 224, s. 89.

Apportionment of county rates, how to be based.

94. The council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall, in order that the same may be assessed equally on the whole rateable property of the county, make the assessment of property equalized in the preceding year, the basis upon which the apportionment is made. R.S.O., 1897, c. 224, s. 91, *amended.*

Case of new municipalities

95. *Where boundaries of existing municipalities are changed or* where a new municipality is erected within a county, so that there are no assessment or valuator's rolls of the new municipality for the next preceding year, the county council shall, by examining the rolls of the former municipality or municipalities of which the new municipality then formed part, ascertain, to the best of their judgment, what part of the assessment of the municipality or municipalities had relation to the new municipality, and what part should continue to be accounted as the assessment of the original municipality, and their several shares of the county tax shall be apportioned between them accordingly. R.S.O., 1897, c. 224, s. 92, *amended.*

County councils to apportion sums required for county purposes.

96. Where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and, by by-law, direct what portions of such sum shall be levied in each township, town or village in such county or locality. R.S.O., 1897, c. 224, s. 93.

County Clerk to certify amounts to clerks of local municipalities.

97. *The county clerk shall forthwith after the county rates have been apportioned* certify to the clerk of each municipality in the county, the total amount which has been so directed to be levied therein for the then current year, for county purposes, or for the purposes of any such locality ; and the clerk of the municipality shall calculate and insert the same in the collector's roll for that year. R.S.O., 1897, c. 224, s 94.

98. Nothing in this Act contained shall alter or invalidate any special provisions for the collection of a rate for interest on county debentures, whether such provisions are contained in any Municipal Act now or formerly in force in this Province, or in any Act respecting The Consolidated Municipal Loan Fund of Ontario or in any general or special Act authorizing the issue of debentures, or in any by-law of the county council providing for the issue of the same. R.S.O., 1897, c. 224, s 95.

Act not to affect provisions for rates to raise interest on county debentures.

Collection of Taxes.

Note.—The view taken by the Commissioners as to liability for taxes is as follows :

(*a*) *As to taxes which are a lien on land.*—Every person interested in the land at the time of its assessment, as owner or tenant, and every future owner should be liable to pay the taxes laid on the land under such assessment.

The owner's goods should be liable to *distress* to enforce payment, as should also the goods of tenant who is assessed for the land, to enforce payment of the taxes for the years in which he is assessed ; but the goods of a tenant not assessed, and so not placed on the collector's roll, should not be subject to that summary remedy for recovery of the taxes ; nor should a tenant be liable for arrears accrued before his tenancy.

All remedies for recovery of taxes should exist independently, and the exercise of all of several independent rights, or of any particular one, while another is possible, should be only a question of costs.

When taxes are once properly laid on the land, the right to recover them by personal action, or by enforcement of the special lien on the land given by the Act, should not be lost by any neglect, omission or error of officers or agents of the municipality.

The rent payable by tenants, being for the use of the land, should be capable of being summarily taken and applied in payment of taxes overdue, leaving the landlord and the tenant to adjust accounts between themselves, so as to make the taxes fall upon the person who, as between them, is to bear them.

(*b*) *As to taxes not a lien on land.*—The person taxed is alone liable, and his goods anywhere in the county should be liable to distress. He should also be liable to an action as for a debt.

99. The taxes due upon any land with costs may be recovered from the owner or tenant originally assessed therefor and from any subsequent owner of the whole or any part thereof, saving his recourse against any other person, and shall be a special lien on the land, enforceable by action, in priority to every claim, privilege, lien, or incumbrance of every person except the Crown, *and the lien and its priority shall not be lost or impaired by any neglect, omission or error of the municipality, or of any agent or officer, or by want of registration.* R. S. O. 1897, c. 224, s. 24 (2) *last part and* s. 149 *amended,*

Who liable for taxes.

Taxes to be a lien upon lands.

[*As to the amount collectable from an owner in consequence of the tenant's default where the school rate and the separate school rate are not the same, see R.S.O. 1897, c. 294, Sec. 53*]

100.—(1) The taxes payable by any person may be recovered with interest and costs, as a debt due to the municipality; in which case the production of a copy of

Recovery of taxes by action.

so much of the collector's roll as relates to the taxes payable by such person, purporting to be certified as a true copy by the clerk of the municipality, shall be *prima facie* evidence of the debt. R.S.O. 1897, c. 224, s. 142, *amended.*

(2) Where the amount claimed does not exceed $200, an action to recover the same may be brought in a Division Court. *New.*

Paying rent to collector until taxes paid.

101. Where taxes are due upon any land occupied by a tenant, the collector may give such tenant notice in writing requiring him to pay to such collector the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid and costs; and the collector shall have the same authority as the landlord of the premises would have to collect such rent by distress or otherwise to the amount of such unpaid taxes and costs; but nothing in this section contained shall *prevent or impair any other remedy for the recovery of the taxes or any portion thereof from such tenant or from any other person liable therefor.* R.S.O. 1897, c. 224, s. 143 *amended.*

When tenants may deduct taxes from rent.

102. Any tenant may deduct from his rent any taxes paid by him which as between him and his landlord the latter ought to pay. R.S.O. 1897, c. 224, s. 26, *amended.*

Provincial taxes.

103. All moneys assessed, levied and collected under any Act by which the same are made payable to the Treasurer of this Province, or other public officer for the public uses of the Province, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the collectors' rolls in separate columns, in the heading whereof shall be designated the purpose of the rate. R.S.O. 1897, c. 224, s. 131, *first part.*

COLLECTOR'S ROLLS.

Clerks of municipalities to make out collectors' rolls; their form, contents, etc.

104. The clerk of every municipality shall make a collector's roll or rolls as may be necessary, containing columns for all information, required by this Act to be entered by the collector therein; and in such roll or rolls he shall set down the name in full of every person assessed, *and in the proper columns in that behalf the amount for which he is* assessed *in respect of his real property and income and otherwise under this Act* as ascertained after the final revision of the assessment roll; and he shall calculate. and, opposite the assessed value, he shall set down in one column to be headed "County Rates," the amount for which the person is chargeable for any sums ordered to be levied by the council of the county for county purposes, and in another column to be headed "*General Rate,*" the amount with which the person is chargeable in

respect of sums ordered to be levied by the council of the local municipality for the purposes thereof, and in another column any special rate for collecting the *principal or* interest for the payment of debentures issued, *and in other columns* any local improvement rate or school rate or other special rate, or sums for the commutation of statute labour, the proceeds of which are required by law, or by the by-law imposing it, to be kept distinct and accounted for separately: and every such last mentioned rate shall be calculated separately, and the column therefor shall be headed "*Special Rate*," "*Local Improvement Rate*," "*Public School Rate*," "*Separate School Rate*," or "*Special Rate for School Debts*," or as the case may be. R.S.O. 1897, *c.* 224, s. 129 *amended* and s. 130 (1).

Information to be given in tables appended to rolls.

(2) Appended to every roll there shall also be a table setting forth the following information, viz :—(*a*) the total amount of taxes *to be* collected under and by virtue of such roll or rolls: (*b*) the name and amount of each rate levied by the municipality which is required by law or by the by-law imposing it, to be kept distinct and accounted for separately and specifying the aggregate proceeds of each rate; *and the clerk shall, before delivering the roll to the collector, furnish to the treasurer of the municipality a copy of such table.* R.S.O. 1897, c. 224, s. 130 (2) *amended.*

Collector's roll to be certified by clerk.

105. The clerk shall attach to the roll a certificate signed by him according to the following form ;—

I do certify that the within (*or* annexed, *or* attached, *or as the case may be*) Roll is the Collector's Roll prepared according to the provisions of The Assessment Act for (*naming the municipality, or* for Ward No.— of *as the case may be*) for the year 19—.

A. B.,
Clerk of ———.

and shall deliver the roll so certified to the collector on or before the 1st day of October, or such other date as may be prescribed by by-law of the municipality. R.S.O. 1897, c. 224, s. 131, *last part, amended.*

Roll of non-residents in township.

106. The clerk of every township shall also make out a roll in which he shall enter the lands of non-residents assessed as provided in subsection 1 (*g*) of section 22, together with the value of every lot, part of lot, or parcel, as ascertained after the revision of the roll; and he shall enter, opposite to each lot or parcel, all the rates or taxes with which the same is chargeable, in the same manner as is provided for the entry of rates and taxes upon the collector's roll; and he shall, on or before the 1st day of November, transmit the roll so made out, certified under his hand, to the treasurer of the municipality. R. S. O. 1897, c 224, s. 132, *amended.*

COLLECTORS AND THEIR DUTIES.

[*As to the appointment of collectors see The Municipal Act, s. 295 and see also sec. 111 (2) of this Act.*]

Duties of collectors.

107. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned. R.S.O. 1897, c. 224, s. 133.

Notice of Taxes to Residents.

Demand or notice of taxes by collector.

108—(1) In cities, towns villages and townships he shall call at least once on the person taxed, at his usual residence or place of business if within the municipality, in and for which he has been appointed and shall demand payment of the taxes; or he shall give to such person a written or printed notice specifying the amount of the taxes payable by him, by delivering the same, or causing the same to be delivered to him, or, for him at his residence or place of business, or upon the premises in respect of which the taxes are payable.

How may be given in cities, towns and villages.

(2) In cities, towns and villages the collector may, if so authorized by by-law of the municipality (which by-law the council of the municipality is hereby empowered to pass) mail the notice or cause the same to be mailed to the address of the residence or place of business of such person. R.S.O. 1897, c. 224, s. 134 (1) (3) *last part, amended.*

Particulars to be given in tax notice.

(3) The written or printed notice above mentioned shall have written or printed thereon, a schedule specifying the different rates and the amount on the dollar to be levied for each rate, making up the aggregate of the taxes referred to in such notice, and also containing the information required to be entered in the collector's roll under section 104. R.S.O. 1897, c. 224, s. 134 (2).

Entry of date of giving notice.

109. The collector shall at the time of such demand or notice as the case may be, or immediately thereafter, enter *or cause to be entered* on his roll opposite the name of the person taxed, *the date of such demand or of the delivery or mailing of such notice. Every person so entering any such date shall append his initials thereto,* and the entry shall be *prima facie* evidence of such demand or notice. R.S.O. 1897, c. 224, s. 134 (1) (3) *last part, amended.*

Notice to Non-Residents.

Proceedings in case of non-residents.

110. If any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by post, addressed in accordance with the notice given by such non resident, if notice has been given, a statement and demand of the taxes charged against him in the roll, and shall at the time of such transmission enter *or cause to be entered* the date thereof in the roll, opposite the name of such person; and such entry shall be *prima facie* evidence of such transmission and of the time thereof; and the said statement and demand shall contain, written or printed on some part thereof, the name and post-office address of such collector. R.S.O. 1897, c. 224, s. 136, *amended.*

By-laws as to Mode of Payment of Taxes.

111.—(1) In cities, towns, townships or villages, the council may by by-law require the payment of taxes, including local improvement assessments, sewer rents and rates, and of other rents or rates payable as taxes, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may provide that on the punctual payment of any instalment the time for payment of the remaining instalment or instalments shall be extended to a day or days to be named, or may provide that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

By-laws requiring taxes to be paid into office of treasurer or collector.

Payment by instalments.

(2) Where by any such by-law it is provided that all taxes shall be paid to the treasurer of the municipality, no collector shall be appointed, but the council may by by-law appoint one or more fit persons to be the treasurer's bailiff, who shall under the direction of the treasurer perform all the duties required by this Act to be performed by collectors, except the receipt of taxes paid otherwise than under proceedings to enforce payment thereof. *New.* [*See R.S.O. c. 223, s 295.*]

Treasurers' bailiffs.

(3) The council may also by by-law allow a discount for the payment of such taxes or any class of taxes or of any instalment thereof on or before a day or days therein named and may impose an additional percentage charge for non-payment of such taxes or any class of taxes or of any instalment thereof by a day or days named in such by-law, provided that no greater percentage charge than five per cent. shall be imposed on any instalment of taxes or on the aggregate amount of taxes; and such additional percentage charge shall be added to such unpaid tax, or assessment, rent, or rate, or instalment thereof, and shall be collected by the collector or otherwise, as if the same had been originally imposed and formed part of such unpaid tax, or assessment, rent, or rate, or instalment thereof. 62 V. (2) c. 27, s. 4 (1 and 2).

Discount on punctual payment of taxes.

(4) Such discount or additional charge may by the by-law be provided for on the basis of a sliding scale corresponding with the length of time default is made but so as not in the aggregate to exceed five per cent. as aforesaid.

(5) In case a by-law is passed providing for payment by instalments or allowing any such discount or imposing any such additional percentage charge, a notice shall be given in accordance with section 108 of this Act on which shall be written or printed a concise statement of the time and manner of payment and of the discount allowed or percentage charge imposed, if any, and at any time within fourteen days after such notice has first been given, in accordance with section 108 of this Act, any person may take advantage of the provisions of such by-law as to payment by instalments or

Notice as to time and mode of payment.

with the discount allowed thereby, or without the additional percentage charge imposed thereby, as the case may be. 62 V. (2) c. 27, s. 4 (3 and 4).

By-law to be in force till return of collector's roll.

(6) Where, in accordance with this section, a percentage is added to unpaid taxes, the by-law shall not be repealed before the return of the collector's roll. *New.*

Distress for Recovery of Taxes.

Distress and sale for taxes which are a charge on land.

112.—(1) Subject to the provisions of section 111 of this Act, in case taxes which are a lien on land remain unpaid for fourteen days after demand, or notice made or given pursuant to sections 108, 110 or 111, the collector, *or, where there is no collector, the treasurer*, may by himself or his agent, (subject to the exemptions and provisoes hereafter in this section mentioned), levy the same with costs by distress,

On goods of person taxed.

1. Upon the goods and chattels, wherever found, within the county in which the municipality lies, belonging to, or in the possession of, the owner or tenant of the land, whose name appears upon the collector's roll (who is hereinafter called the "person *taxed*");

2. Upon the interest of the person *taxed* in any goods on the land, including his interest in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;

Goods of owner.

3. Upon the goods and chattels of the owner of the land found thereon, though *his name does not appear upon the roll.*

Certain goods on the land though claimed adversely to owner or the person taxed.

4. Upon any goods and chattels on the land, where title to such goods and chattels is claimed in any of the ways following:

(a) By virtue of an execution against the person *taxed, or against the owner, though his name does not appear on the roll*; or

(*b*) By purchase, gift, transfer or assignment from the person *taxed, or from such owner*, whether absolute or in trust, or by way of mortgage, or otherwise; or

(c) By the wife, husband, daughter, son, daughter-in-law or son-in-law of the person *taxed, or of such owner*, or by any relative of his, in case such relative lives on the land as a member of the family; or

(*d*) *By virtue of any assignment or transfer made for the purpose of defeating distress;*

Provided that where the person *taxed or such owner* is not in possession, goods and chattels on the land not belonging to the person *taxed or such owner*, shall not be subject to seizure; and the possession by the tenant of said goods and chattels on the premises shall be sufficient *prima facie* evidence that they belong to him. R.S.O. 1897, c. 224, s. 135 (1), *amended.*

Not on goods of third persons where person taxed or owner not in possession.

Provided, also, that no distress shall be made upon the goods and chattels of a tenant for any taxes not originally assessed against him as such tenant. *New*

Evidence of ownership.

Provided, also, that in cities and towns no distress for taxes in respect of vacant land shall be made upon goods or chattels of the owner except upon the land. 62 V. (2)c. 27, s. 10 (1).

(2) Subject to the provisions of section 111 of this Act, in case of taxes which are not a lien on land remaining unpaid for fourteen days after demand or notice made or given pursuant to sections 108,110 or 111, the collector, *or where there is no collector, the treasurer*, may by himself or his agent (subject to the exemptions provided for in sub-section 4 of this section) levy the same with costs by distress.

In the case of taxes not a charge on land.

1. Upon the goods and chattels of the person *taxed* wherever found within the county in which the municipality lies for judicial purposes;

2. Upon the interest of the person *taxed* in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;

3. Upon any goods and chattels in the possession of the person *taxed* where title to the same is claimed in any of the ways defined by sub-clauses *a*, *b*, *c*, and *d*, in sub-section (1) of this section, and in applying said sub-clauses they shall be read with the words "or against the owner though his name does not appear on the roll," and the words "or such owner," and the words "on the land" omitted therefrom. 62 V. (2), c. 27, s. 11 (1).

(3) Notwithstanding anything in the preceding sub-sections, no goods which are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the same or of selling the same upon commission or as agent shall be levied upon or sold for such taxes; and provided further that goods in the hands of an assignee for the benefit of creditors or in the hands of a liquidator under a winding up order shall be liable only for the taxes of the assignor or of the company which is being wound up, and for the taxes upon the premises in which the said goods were at the time of the assignment or winding up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon. R.S.O. 1897, c. 224, s. 135 (1). *Proviso.*

Case of goods in possession of warehouseman.

Case of goods in possession of assignee or liquidator.

Goods exempt under execution when exempt from distress for taxes.

(4) The goods and chattels exempt by law from seizure under execution shall not be liable to seizure by distress unless they are the property of the person *taxed, or of the owner, though his name does not appear on the roll.*

Exemption to be claimed.

(5) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption.

Levy of taxes under warrant.

(6) If at any time after demand has been made or notice given pursuant to sections 108, 110 or 111, and before the expiry of the time for payment of the taxes, the collector, or, where there is no collector, the treasurer, has good reason to believe that any person in whose hands goods and chattels are subject to distress under the preceding provisions, is about to remove such goods and chattels out of the municipality before such time has expired, and makes affidavit to that effect before the mayor or reeve of the municipality, or before any Justice of the Peace, the mayor, reeve or Justice shall issue a warrant to the collector or treasurer, authorizing him to levy for the taxes and costs, in the manner provided by this Act, although the time for payment thereof may not have expired, and the collector or treasurer may levy accordingly.

(7) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part.

Rev. Stat. c. 60.

(8) The costs chargeable in respect of any such distress and levy shall be those payable to bailiffs under *The Division Courts Act.*

(9) No person shall make any charge for anything in connection with any such distress or levy unless such thing has been actually done.

(10) In case any person offends against the provision of sub-section 9 of this section or levies any greater sum for costs than is authorized by sub-section 8 of this section, the like proceedings may be taken against him by the person aggrieved, as may be taken by the party aggrieved in the cases provided for by sections 4 to 5 inclusive of *The Act respecting the Costs of Distress or Seizure of Chattels*, and all the provisions of the said sections shall apply as fully as if enacted *mutatis mutandis* in this Act. R.S.O. 1897, c. 224. s. 135 (2-8.)

Rev. Stat. c. 75.

113. No defect, error or omission in the form or substance of the notice required by sections 108, 110 and 111 shall in validate any subsequent proceedings for the recovery of the taxes. *New.*

Public notice of sale to be given, and in what manner.

114. The collector shall, by advertisement posted up in at least three public places in the township, village or ward wherein the sale of goods and chattels distrained is to be made, give at least six days' public notice of the time and place of sale, and of the name of the person whose property is

to be sold; and, at the time named in the notice, the collector or his agents shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary. R. S. O. 1897, c. 224, s. 138.

Surplus, if unclaimed, to be paid to party in whose possession the goods were;

115. If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person, on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made. R.S.O. 1897, c. 224, s. 139.

or to admitted claimant.

116. If such claim is made by the person for whose taxes the property was distrained, and the claim is admitted, the surplus shall be paid to the claimant. R.S O. 1897, c. 224, s. 140.

When the right to such surplus contested.

117. If the claim is contested, such surplus shall be paid by the collector to the treasurer of the municipality, who shall retain the same until the respective rights of the parties have been determined by action or otherwise. R.S.O 1897, c. 224, c. 141.

Collector to return his roll and pay over proceeds by the day to be appointed by council.

118.—(1) Subject to the provisions of sub-section 2 of this section every collector shall return his roll to the treasurer on or before the 14th day of December in each year, or on such day in the next year not later than the 1st day of February, as the council of the municipality may appoint. R.S.O. 1897, c. 224, s. 144 (1) *first part, amended.*

(2) In cities, towns and villages in which by-laws have been passed pursuant to section 47 to 49 inclusive of this Act every collector shall return his roll to the treasurer on or before the 30th day of April in the second year following the completion of the assessment roll, or such earlier date in that year as the council may appoint. *New.* See s. 146.

Collectors of cities, towns and villages to pay to treasurer weekly.

(3) The collector of every city, town and village shall pay over to the treasurer of such city, town or village once every week until the final return of the roll, the total amount collected during the preceding week.

Collector of township to pay to treasurer every two weeks.

(4) The collector of every township shall pay over to the treasurer of such township once in every two weeks until the final return of the roll, the total amount collected during the preceding two weeks. R.S.O. 1897, c. 224, s. 144 (2, 3).

Oath of Collector on returning roll.

119.—(1) *At or before the return of his roll* every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 108 or 111, and every transmission of statement and demand of taxes required by section 110 entered by him in the roll, has been truly stated therein.

(2) Every other person who has delivered or mailed a notice pursuant of sections 108, 110, or 111 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him, has been truly stated in the roll.

(3) Every such oath may be according to the form given in Schedule H to this Act and shall be written on or attached to the roll and may be taken before the treasurer, *or before any of the persons mentioned in subsection 228 of this Act.* R.S.O. 1897, c. 224, s. 144 (1), *last part, amended.*

Other persons may be employed to collect taxes which collector does not collect by a certain day.

120.—(1) In case the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as in section 118 mentioned, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes, in the manner and with the powers provided by law for the general levy and collection of taxes.

(2) No such resolution or authority shall alter or affect the duty of the collector to return his roll, nor shall, in any manner whatsoever, invalidate or otherwise affect the liability of the collector or his sureties. R.S.O. 1897, c. 224, s. 145.

Powers granted to council for remitting or reducing taxes.

121. On the first day of May in every year ten per cent. shall be added to all taxes remaining unpaid on the collector's roll of the previous year if the roll has not been returned as provided by section 118. *New. See section 140.*

Remission or reduction of taxes by the council.

122.—(1) The *council of the municipality* shall, before or after the 1st day of July, and with or without notice, receive and decide upon the petition from any person assessed for a tenement which has remained vacant during more than three months in the year for which the assessment has been made, or from any person who declares himself, from sickness or extreme poverty unable to pay the taxes, or who, by reason of any gross and manifest error in the roll, has been overcharged, *or whose land has been assessed under section 45*; and the council may, by resolution, remit or reduce the taxes due by any such person, or reject the petition. R.S.O. 1897, c. 224, s. 74 (1), *amended.*

Proceedings when taxes are unpaid, and cannot be collected.

123.—(1) If any of the taxes mentioned in the collector's roll remain unpaid, and the collector is not able to collect the same, he shall deliver to the treasurer of his municipality an account of all the taxes on the roll remaining unpaid; and, in such account, the collector shall shew, opposite to each assessment, the reason why he could not collect the same by inserting in each case the words "*Non-resident*" or "*Not sufficient property to distrain*" or "*Instructed by Council not to collect*," or "*Instructed by Council to return not collected*," *or* as the case may be,

(2) Subject to the next following subsection, the collector shall at the same time furnish the clerk of the municipality with a duplicate of such account, and the clerk shall, upon receiving the same, mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

(3) In cities the treasurer shall give the notice hereinbefore directed to be given by the clerk. R.S.O. 1897, c. 224, s. 147; 61 V. c. 25, s. 2, *amended.*

When there is not sufficient distress on such lands.

124. If there is not sufficient distress upon any of the occupied lands or lands built upon in section 131 mentioned to satisfy the total amount of taxes charged against the same, as well for arrears as for the taxes of the current year, the collector shall so return it in his roll to the treasurer of the municipality, shewing the amount collected, if any, and the amount remaining unpaid, and stating the reason why payment has not been made. R. S. O. 1897, c. 224, s. 156; 62 V. (2), c. 27, s. 11 (4).

When thus not collected, collectors to be credited with amount.

125.—(1) Upon making oath before the treasurer that the sums mentioned in such account remain unpaid, and that he has not, upon diligent inquiry, been able to discover sufficient goods or chattels *subject to distress under section 112*, whereon he could levy the same, or any part thereof, the collector shall be credited with the amount not realized. R.S.O. 1897, c. 224, s. 148.

(2) In cities and towns the collector of taxes may qualify the oath, by sub-section 1 directed to be made by him by shewing that in respect of vacant land, he has not attempted to distrain upon the goods and chattels of the owner except upon such vacant land. 62 V. (2) c. 27, s. 10 (2).

ARREARS OF TAXES ACCRUED ON LAND.

Statement of arrears to be prepared by treasurer.

126.—(1) The treasurer of the municipality shall, within fourteen days after the time appointed for the return and final settlement of the collector's roll, and before the 8th day of April in every year prepare and enter in a book to be kept for the purpose a statement of all taxes imposed on real property and remaining unpaid, including any school rates directed in the collector's roll or by school trustees to be collected.

(2) Such statement shall contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, and of arrears of taxes paid, on land of non-residents which has become occupied, as required by section 131 of this Act. R.S.O. 1897, c. 224, s. 157 *part.*

Municipalities united and afterwards disunited, etc.

127. If two or more municipalities, having been united for municipal purposes, are afterwards disunited, or if a muni-

pality or part of a municipality is afterwards added to or detached from any county, or to or from any other municipality, the treasurer of each municipality shall make from the books kept for the united municipalities, a separate book for his municipality shewing the lands on which there are any taxes unpaid and the amount due. *See* R.S.O. 1897, c. 224, s. 165.

All arrears to form one charge upon lands.

128.—(1) The treasurer shall not be required to keep a separate account of the several distinct rates which may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land. R.S.O. 1897, c. 224, s. 246, *amended.*

(2) The treasurer shall prepare and submit to the council at its first session in January in each year a statement shewing the amount of arrears of taxes entered in his books and unpaid. *New.*

Who to receive arrears before and after warrant for sale.

129.—(1) After the collector's roll has been returned to the treasurer and until the treasurer has issued a warrant to the *sheriff* for sale of any land, arrears of taxes against such land may be paid to the treasurer.

(2) The treasurer may from time to time, until the issue of such warrant, receive part payment of taxes in arrear upon any land.

(3) After the issuing of such warrant, the treasurer shall receive no payment on account of the sums contained in the warrant. *See* R.S.O. 1897, c. 224, s. 160; 62 V. (2), c. 27, s. 13 (1) *amended.*

NOTE.—In regard to the collection of arrears of taxes a change of procedure is recommended. The trend of opinion throughout the Province seems of late years to have been in favour of taking away from the county treasurers jurisdiction respecting arrears of taxes accrued against land, and of conferring it upon the treasurers of the municipalities concerned. The change which the Commissioners recommend is in furtherance of this view and places in the hands of each municipality the management and collection of its taxes and the keeping of the books and accounts relating thereto, including arrears. The Commissioners think, however, that when a sale has to be made to recover taxes the proceedings to that end should not be taken by the various local treasurers. It is an anomalous feature in the law that what is, to all intents and purposes, a judicial sale should be conducted by persons who are not public officers. The sheriff is the natural officer for this purpose. Part of the business properly pertaining to his office is the conduct of other similar sales, and, in his hands, a uniformity and regularity of procedure may be looked for which could not be expected from the various local municipal treasurers.

In Muskoka and Parry Sound such sales are now made by sheriffs.

In the following sections of this Bill, therefore, it has been provided that when lands become liable to be sold for taxes the warrant for the sale shall be delivered to the proper sheriff, whose procedure in conducting the sale is to be similar to that at present taken by a county treasurer.

Duties of Treasurers, Clerks and Assessors in relation thereto.

Lists of lands three years in arrears for taxes to be furnished to clerks.

130. The treasurer of every municipality shall furnish to the clerk of the municipality, a list of all the lands in his municipality in respect of which any taxes have been in arrear for the three years next preceding the 1st day of January in any year; and the said list shall be so furnished on or before the 1st day of February in every year, *or fifteen days before such other date as may be fixed by any by-law passed under sections 47, 48, or 49 for the assessor to begin to make his assessment roll*, and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year* 19 :" and, *for the purpose of the computation of such three years the taxes for each year shall be deemed to have been due and payable on and from the first day of January in such year.* R.S.O. 1897, c. 224, s. 152.

Clerks to keep the lists in their offices open to inspection, give copies to assessors, notify occupants, etc.

131.—(1) The clerk of the municipality is hereby required to keep the said list, so furnished by the treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver a copy of such list to the assessor of the municipality, in each year as soon as he is appointed; and it shall be the duty of the assessor to ascertain if any of the lots or parcels of land contained in such list are occupied or built upon or are incorrectly described, and to notify such occupants and also the owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, or otherwise, that the land is liable to be sold for arrears of taxes, and to enter in a column (to be reserved for the purpose) the words "*Occupied or Built upon and Parties Notified*," or "*Not Occupied*," or "*Incorrectly described*," or as the case may be; and all such lists shall be signed by the assessor, verified as provided in subsection 2 of this section, and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein; and the clerk *shall compare the entries in the assessor's return with the assessment roll and report any differences to the assessor for verification and the clerk* shall file *such lists and any such memorandum* in his office for public use, and shall furnish forthwith to the *treasurer* a true copy of the same, certified to by him, under the seal of the corporation; and every such list or copy thereof, shall be received in any Court as evidence, in any case arising concerning the assessment of such lands. R.S.O. 1897, c. 224, s. 153, s. 155 (1); 62 V. (2), c. 27, s. 12 (1).

[*See section 135 for penalty for non-performance of these duties.*]

Assessor's certificate.

(2) The assessor shall attach to each such list a certificate signed by him, and verified by oath or affirmation, in the form following:

I do certify that I have examined all the lots in this list named ; and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known ; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.

R. S. O. 1897, c. 224, s. 154.

Return of taxes due to be made by treasurer to clerk.

132.—(1) *On or before the first day of August and, in the cases provided for by sections 47, 48 and 49, one month before the date fixed for the completion of the collector's roll*, the treasurer shall return to the clerk of the municipality an account of all arrears of taxes due in respect of such occupied lands, or lands built upon, including the percentage chargeable under section 140 of this Act.

Clerk to insert amount in collector's roll.

(2) The clerk shall, in making out the collector's roll of the year, add such arrears of taxes to the taxes assessed against such occupied lands, or lands built upon, for the current year; and *subject to the proviso contained in subsection (l) of section 112, relating to tenants*, such arrears shall be collected in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll. R.S.O. 1897, c. 224, s. 155 (2), (3); 62 V. (2), c. 27, s. 11 (2) (3), *amended*.

Proceedings where any land is found not to have been assessed in any year.

133. If, on an examination of the non-resident collectors' roll or the return required under sections 131 and 132 of lands liable to be sold for taxes, or otherwise, it appears to the treasurer that any land liable to assessment has not been assessed for the current year, he shall report the same to the clerk of the municipality; thereupon, or if the same comes to the knowledge of the clerk in any other manner, the clerk shall proceed as provided in section 45 of this Act. *See* R.S O. 1897, c. 224, s. 166, *amended*.

Liability of lands to sale if arrears are not paid, and when.

134 In case it is found by the statement directed by section 126 to be made, or by the return made by the collector under section 123 or section 124 that the arrears of taxes upon occupied land, or upon land built upon, directed by section 132 of this Act to be placed on the collector's roll, or any part thereof, remain in arrear, such land shall be liable to be sold for such arrears, and shall be included in the next ensuing list *prepared pursuant to section 144* of lands liable to be sold under the provisions of section 156 of this Act, notwithstanding that the same may be occupied in the year when such sale takes place; and such arrears need not again be placed upon the collector's roll for collection. R.S.O., 1897, c. 224, s. 158; 62 V. (2), c. 27, s. 11 (5), *amended*.

Penalty on clerks and assessors neglecting duties under preceding sections.

135. If the clerk of any municipality neglects to preserve the said list of lands in arrear for taxes, furnished to him by the treasurer, in pursuance of section 130, or to furnish copies of such lists, as required, to the assessor, or neglects to return to the treasurer a correct list of the lands

which have become occupied, *or built upon* as required by section 131 of this Act; or if any assessor neglects to examine the lands entered on his list, and to make returns in manner hereinbefore directed, every clerk or assessor making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the county in which the municipality is situated, be liable to the penalties imposed by sections 203, 204 and 205 of this Act; all fines so imposed shall be recoverable by distress and sale of any goods and chattels of the person making default. R.S.O. 1897, c. 224, s. 159.

How to be levied.

136.—(1) Whenever it is shown to the council of a municipality that taxes are or have become due upon land assessed in one block, which has subsequently been subdivided, *according to registered plan*, the council, upon the application *by the treasurer of the municipality* or by or on behalf of any person claiming to be the owner of one or more parcels of such land, may, after notice of the application to all owners, *by resolution*, direct the apportionment of such taxes in arrear upon said parcels in proportion to their relative value at the time of the assessment, regard being had to all special circumstances, *and may direct how any part payment made under section 129* is to be applied; and upon payment of the apportionment assigned to any parcel the same shall be a satisfaction of the taxes thereon, or the council may make such other direction as the case may require. The provision herein contained shall be retroactive in its operation, but shall not apply to any lands which have been advertised for sale for taxes. R.S.O. 1897, c. 224, s. 74 (2); s. 162, 61 V. c. 25, s. 1, *amended.*

Collection of arrears after subdivision of and changed.

(2) Forthwith after an apportionment has been made the clerk shall *transmit to the* treasurer *a copy of the resolution*, who upon receipt thereof, shall enter the same in his books, and thereafter each lot or other subdivision of the land affected shall be liable only for the amount of taxes apportioned thereto, and shall only be liable for sale for non-payment of the tax so apportioned or charged against it. R. S. O. 1897, c. 224, s. 74 (3, 4), *amended.*

137. The treasurer shall, on demand, give a written statement of the arrears due on any land, and he may charge twenty-*five* cents for the search and statement on each separate parcel not exceeding four, and, for every additional parcel, a further fee of *ten* cents; but he shall not make any charge to to any person who forthwith pays the taxes. R.S.O. 1897, c. 224, s. 163, *amended.*

If demanded, treasurer to give a written statement of arrears.

138. The treasurer of every municipality shall keep a duplicate blank receipt book, and, on receipt of any sum of money for taxes on land, shall deliver. to the person making the payment, one of such receipts, retaining the second of the

Receipt book for taxes.

Audit.

set in the book; and the auditors shall examine and audit said books and accounts at least once in every year. R. S. O. 1897, c. 224, s. 225, 62 V. (2), c. 27, s. 14, *amended.*

As to pretended receipts, etc.

139. If any person produces to the treasurer, as evidence of payment of any tax, any paper purporting to be a receipt of a collector, school trustee or other municipal officer, he shall not be bound to accept the same until he has received a report from the clerk of the municipality interested, certifying the correctness thereof, or until he is otherwise satisfied that such tax has been paid R.S.O. 1897. c. 224, s. 168.

Ten per cent. to be added to arrears yearly.

140.—(1) On the 1st day of May in every year, the treasurer shall add ten per cent. to the arrears then due in respect of any parcel of land.

When five per cent. only to be added to taxes in arrear on 1st May.

(2) In every municipality where by by-law taxes are payable by instalments with a percentage added for default the treasurer shall on the first day of May add a further percentage, so that the whole addition shall amount to ten per cent. of the arrears. R. S. O. 1897, c. 224, s. 169, *amended.*

SALE OF LANDS FOR TAXES.

Pending proceedings. Lands not advertised.

141. Forthwith after the passing of this Act the treasurer of every county shall return to the treasurer of each municipality therein a list of all lands within the municipality returned as in arrear for taxes and not advertised for sale, together with a copy of the entries relating thereto in the book kept by him for such municipality; and proceedings for the sale of all such lands shall be taken under this Act. *New.*

Lands advertised.

142. Proceedings for the sale of all lands which are in arrear for taxes, and have, at the date of the passing of this Act, been advertised for sale, shall be continued and had and taken as if this Act had not been passed and tax deeds of lands previously sold shal be made in like manner. *New.*

What lands only to be sold.

143. No warrant for the sale of any lands for taxes shall include any land which has not been included in the list furnished pursuant to section 130 by the treasurer to the clerk of the municipality nor any of the lands which have been returned under the provisions of section 131 of this Act to the treasurer as being occupied except land the arrears for which have been placed on the collector's roll of the preceding year, and have been again returned unpaid and are still in arrear in consequence of insufficient distress being found on the land. R.S.O. 1897, c. 224, s. 176, *amended.*

When lands to be sold for taxes.

144.—(1) Where a part of the tax on any land is in arrear for three years as provided by section 130 and subject to the provisions of section 143, the treasurer shall, unless otherwise

directed by by-law of the council, submit to the head of the municipality a list in duplicate of all the lands liable under the provisions of this Act to be sold for taxes, with the amount of arrears against each lot set opposite to the same, *and the name and address of the owner, if known*, and the head of the municipality shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature; and one of such lists shall be deposited with the clerk of the municipality, and the other shall be forwarded by the treasurer to the *sheriff* in whose bailiwick the municipality is, with a warrant thereto annexed, under the seal of the municipality and signed by the head of the municipality and the clerk thereof, commanding the sheriff to levy upon the land for the arrears due thereon, with his costs. R. S. O. 1897, c. 224, s. 173, *amended*.

Arrears due for three years to be levied by warrant to sheriff.

(2) The treasurer may include in the list appended to the warrant as part of the arrears against any land any taxes which have fallen due since those shown in the lists furnished by the treasurer to the clerk under section 130 of this Act, and have been returned by the collector to him as provided in section 123 of this Act, and the said lands may be sold as if such last mentioned taxes had been included in the statement furnished to the clerk, under section 130 of this Act. 62 V. (2) c. 27, s. 13 (2)

145. The *sheriff* shall, in each case add to the arrears his commission or other lawful charges, and the costs of publication. R.S.O. 1897, c. 224, s. 181.

Expenses added to arrears.

146. The council may, by by-law passed for that purpose, from time to time, direct that no warrant shall issue to the sheriff until after the expiration of a longer period than that provided by section 144, and may also direct that such lands only be included in the warrant, as are chargeable with arrears exceeding a certain sum, to be named in the by-law. *See* R.S.O. 1897, c. 224, s. 174; 61 V. c. 25, s. 3, *amended*.

By-laws extending period of three years, etc.

147. The treasurer shall in the list annexed to every warrant distinguish the lands mentioned therein as patented, unpatented, or under lease or license of occupation from the Crown, and shall specially mention the interest therein, if any, of the Crown or of the municipality. *New.* (*See sections 159-163.*)

Distinguishing lands in list annexed to warrant.

148. The *sheriff* may, from time to time, correct any clerical error which he *may be authorized by resolution of a municipal council to correct*. R.S.O. 1897, c. 224, s. 167, *amended*.

Correction of errors by sheriff.

149. If at any time after the receipt of a warrant for sale, there are to the knowledge of the sheriff, or his deputy,

Where distress on premises

Sheriff may distrain.

goods and chattels liable to distress upon any land included in the warrant, he shall levy the arrears of taxes and the costs by distress, and shall have the same authority to collect by distress as a collector has under the provisions of this Act; and the provisions of section 112 of this Act shall apply thereto; but no sale of the land by the sheriff shall be invalid by reason of the sheriff not having distrained, though there were on the land goods and chattels liable to distress before or at the time of sale. *New.*

Sheriff's duty on receiving warrant to sell.

150. A *sheriff* shall not be bound to make inquiry before effecting a sale of land for taxes, to ascertain whether or not there is any distress upon the land; nor shall he be bound to inquire into or form any opinion of the value of the land; *and he shall not be responsible to any person for any error or defect in the warrant for sale or the list annexed thereto.* R.S.O. 1897, c. 224, s. 175. [*See section 149.*]

Sheriff to prepare list of lands to be sold and advertise.

151.—(1) The *sheriff* shall prepare a copy of the lists of lands *included in the warrant*, and shall *add thereto*, in a separate column, a statement of the proportion of costs chargeable on each lot for advertising, and for his commission *or other lawful charges*, distinguishing the lands as patented, unpatented, or under lease or license of occupation from the Crown, and shall cause such list to be published in the *Ontario Gazette*, and in some newspaper published within the county once a week, for thirteen weeks, and, in the case of a union of counties, in each county of the union, if there be a newspaper published in each county, and if not, in the county or counties of the union in which a newspaper is published, or if none be so published, in some newspaper published in some adjoining county. R.S.O. 1897, c. 224, s. 177 (1), *amended.*

Notice to be given in such advertisement.

(2) The advertisement shall contain a notification, that unless the arrears and costs are sooner paid, the *sheriff* will proceed to sell the lands for the taxes, on a day and at a place named in the advertisement. R.S.O. 1897, c. 224, s. 178.

(3) Where the name and address of the owner of any land mentioned in the warrant to the sheriff is entered therein or is known to the sheriff, he shall also forthwith mail to the owner a notice specifying the property liable to be sold, and the date of sale. *New.*

Publication of notice of tax sale.

(4) Instead of advertising as in this section is provided, the *sheriff* may have the advertisement published in the *Ontario Gazette* as hereinbefore provided, and then publish in at least two newspapers, published as in subsection 1, provided, a notice announcing that the list of lands for sale for arrears of taxes has been prepared, and that copies thereof may be had in his office, and that the list is being published in the *Ontario Gazette* (inserting the dates of such publication), and that in default of payment of the taxes, the lands will be sold for taxes. 61 V. c. 25, s. 4.

152. The day of the sale shall be more than ninety-one days after the first publication of the list in the *Ontario Gazette*. R.S.O. 1897, c. 224, s. 179, *amended*. Time of sale

153. The *sheriff* shall also post a *printed copy of the advertisement published in the Ontario Gazette* in some convenient and public place at the court house of the county or district, at least three weeks before the time of sale. R.S.O. 1897, c. 224, s. 180. Notice to be posted up.

154.—(1) For the purpose of tax sales the Lieutenant-Governor in Council may by order in council, divide a territorial district, and the council of any county may by by-law divide the county, into tax sale districts, which may contain one or more municipalities. Tax sale districts.

(2) A city or town separated from the county may by by-law provide that such city or town shall be a tax sale district.

(3) The order in council or by-law may provide that thereafter the sales of land situate therein for arrears of taxes shall be held by the *sheriff* at such place in the tax sale district as may be named in the order in council or by-law

(4) Where any such order in council or by-law is passed, provision shall be made therein, or by further order in council or by-law, respecting the payment to the sheriff of his travelling and other expenses connected with his attending tax sales.

(5) Every advertisement or notice of a tax sale shall state the name or number of the tax sale district and the place therein at which the sale will be held. R.S.O. 1897, c. 224. s. 182, *amended*.

155. If, at any time appointed for the sale of the lands, no bidders appear, the *sheriff* may adjourn the sale from time to time. R.S.O. 1897, c. 224, s. 183. Adjourning sale, if no bidders.

156.—(1) If the taxes have not been previously collected, or if no person appears to pay the same at the time and place appointed for the sale, the *sheriff* shall sell by public auction so much of the land as is sufficient to discharge the taxes, and all lawful charges incurred in and about the sale and the collection of the taxes, selling in preference such part as he may consider best for the owner to sell first ; and, in offering or selling such lands, it shall not be necessary to describe particularly the portion of the lot which is to be sold, but it shall be sufficient to say that he will sell so much of the lot as may be necessary to secure the payment of the taxes due ; and the amount of taxes stated in the advertisement of sale shall, in all cases, be held to be the correct amount due. R.S.O. 1897, c. 224, s. 184 (1). Mode in which the lands shall be sold by the sheriff.

(2) If the *sheriff* fails at such sale to sell any land for the full amount of arrears of taxes due, *including the full amount* When land does not sell for full

of commission and other lawful charges and costs added under section 145, he shall at such sale adjourn the same until a day then to be publicly named by him, not earlier than one week, nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local newspaper, or in one of the local papers in which the original sale was advertised, and on such day he shall sell such lands unless otherwise directed by the council of the municipality in which they are situate, for any sum he can realize, and shall accept such sum as full payment of such arrears of taxes; but the owner of any land so sold for less than the full amount chargeable against the same as aforesaid shall not be at liberty to redeem the same, except upon payment of the full amount of taxes due, together with the expenses of sale and the ten per cent. provided for in section 173 of this Act. R.S.O. 1897, c. 224, s. 184 (2) *amended.*

amount of taxes.

Purchase by municipalities of land sold for taxes.

(3) If the price offered for any land at the adjourned sale is less than the amount due for arrears of taxes, charges and costs, it shall be lawful for the municipality to purchase the same for the amount due, provided that previous notice in writing of intention so to do has been given to the treasurer; but the owner of any land so purchased by the municipality shall not be at liberty to redeem the same except upon payment of the full amount of the taxes due, together with the expenses of sale. R. S. O. 1897, c. 224, s. 184 (3); 61 V. c. 25, s. 5, *amended.*

Redemption in such case.

Size of lot which may be sold for taxes.

157—(1) *The sheriff in selling land in* the townships of York, Scarborough and Etobicoke shall not sell for taxes a portion of any vacant lot laid out according to any registered plan, the frontage of which does not exceed fifty feet, but shall, in all such cases, sell the whole of such lot for the best price that may be offered by the bidders at the sale, and any money obtained by the *sheriff* as the price of any such lot shall be applied firstly in paying *to the treasurer of the municipality* the arrears of taxes and interest and lawful expenses due in respect of such lot, and the balance, if any, shall be paid by *the sheriff* to the owner of such lot, or to such other person as may be authorized by law to receive the same.

58 V. c. 94, not affected.

(2) Subsection 1 shall not in any way alter or affect the Act passed in the 58th year of the reign of Her Majesty Queen Victoria, intituled *An Act respecting the Township of York,* or the by-laws confirmed by the said Act. R.S.O. 1897, c. 224, s. 184 (4)-(6).

When purchaser fails to pay purchase money.

158. If a purchaser fails to pay his purchase money immediately, the *sheriff* shall forthwith again put up the property for sale. R. S. O. 1897, c. 224, s. 191.

Land in which the Crown has no interest.

159.—(1) Where the Crown, whether as represented by the Government of Canada or the Government of the Province

of Ontario, has an interest in any land in respect of which taxes are in arrear, the interests only of persons other than the Crown therein shall be liable to be sold for arrears of taxes.

(2) Where the *sheriff* so sells the interest of any person, it shall be distinctly expressed, in the *tax deed* to be made under this Act to the purchaser, that the sale is only of the interest of such person in the land, and (whether so expressed or not) the *tax deed* shall in no wise affect the interest or rights of the Crown in the land sold, and shall give the purchaser the same interest and rights only in respect of the land, as the person had whose interest is being sold.

(3) Where the interest so sold of any person, is that of a lessee, licensee or locatee, the *tax deed* shall be valid without requiring the consent of the Commissioner of Crown Lands. *New. See* R.S.O. 1897, c. 224, ss. 172, 188, 189. (*See also section 36*).

Land purchased at tax sale, not to exceed limit fixed by Rev. Stat. c. 29.

160. No person shall be entitled to purchase at a sale for taxes, under section 156 or from a municipality which has purchased land thereunder, more unpatented land in the free grant districts than a locatee is entitled to obtain or hold under *The Free Grants and Homesteads Act.* R. S. O. 1897, c. 224, s. 185.

Sales not to be made where taxes less than $10 or no improvements made.

161. No sale for taxes shall be made of unpatented land in the free grant districts where the taxes due thereon are less than $10, if the lands have not been before the 27th day of May, 1893, advertised for sale, nor where no *bona fide* improvements have been made by or on behalf of the locatee. This section shall not apply to lands purchased by municipalities prior to the 27th day of May, 1893, under the enactments consolidated in said section 156. R.S.O. 1897, c. 224, s. 186.

Lands purchased to be subject to conditions of Rev Stat. c. 29.

162. All lands in the free grant districts purchased under sale for taxes shall be subject to all the terms and conditions as to settlement or otherwise required by *The Free Grants and Homesteads Act*, unless under special circumstances the Commissioner of Crown Lands sees fit to dispense therewith in whole or in part. R.S.O. 1897, c. 224, s. 187.

Sale of interest of lessee or tenant of municipal property.

163. If the *sheriff* sells any interest in land of which the fee is in the city, town or other municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant; and it shall be so distinctly expressed *in the tax deed.* R. S. O. 1897, c. 224, s 190, *amended.*

Sale of lands for taxes not to affect collection of other rates.

164. Every sale of lands for taxes or for rates under a drainage *or local improvement* by-law shall be subject to all taxes or rates imposed or charged upon such lands other than those for the non-payment of which the sale is made. See R. S. O. 1897, c. 224, s. 192, *amended.*

Return of sales by sheriff.

165. Within one month after every sale the sheriff shall make a detailed return to the proper treasurer of each parcel of land included in the warrant, and shall pay to him the money levied by virtue thereof after deducting the proportion to which he is entitled for commission and other charges under this Act. *New.*

Certificate of Sale—Tax Deed.

Sheriff selling to give purchaser a certificate of land sold.

166. The *sheriff* after selling any land for taxes shall give a certificate under his hand to the purchaser stating distinctly what part of the land, and what interest therein, have been so sold, or stating that the whole lot or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further stating that a deed conveying the same to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to sections 156 and 159 of this Act, will be executed by the *sheriff* on demand, at any time after the expiration of one year from the date of the certificate, if the land is not previously redeemed R. S. O. 1897, c. 224, s. 193.

Purchaser of lands sold for taxes to be deemed owner thereof, for certain purposes, on receipt of sheriff's certificate.

167.—(1) The purchaser shall, on the receipt of the *sheriff's* certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the same from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

Proviso.

(2) The purchaser shall not be liable for damage done without his knowledge to the property during the time the certificate is in force. R. S. O. 1897, c. 224, s. 194.

Effect of tender of arrears, etc.

168. From the time of a tender to the treasurer of the full amount of redemption money required by this Act, the purchaser shall cease to have any further right in, or to the land in question. R. S. O. 1897, c. 224, s. 195.

Sheriff's commission.

169. The sheriff shall be entitled to a commission of *five per cent.* upon the sums collected by him, as aforesaid, except that where the taxes against any parcel of land are less than $10, he shall be entitled to charge, in lieu of his commission, *50* cents. *New.* *See* R.S.O. 1897, c. 224, s. 196.

Fees, etc., on sales of land.

170. Where land is sold by a *sheriff* according to the provisions of section 151, and following sections of this Act, he may add the commission and other charges which he is authorized by this Act to charge for the services above mentioned, to the amount of arrears on those lands in respect of which

such services have been severally performed, and in every case he shall give a statement in detail with each certificate of sale, of the arrears and costs incurred. R. S. O. 1897, c. 224, s. 197.

Expenses of search in Registry Office for description, etc.

171. The *sheriff* shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with sufficient certainty, and if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground; and he may make search, if necessary, in the registry office, to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the government maps, where a full description cannot otherwise be obtained, such surveyor's fee not to exceed $1; and the charges so incurred shall be included in the account and paid by the purchaser of the land sold, or the party redeeming the same. R. S. O. 1897, c 224, s. 198.

Sheriff entitled to no other fees.

172. Except as before provided, the *sheriff* shall not be entitled to any other fees or emoluments whatever for any services rendered by him relating to the collection of arrears of taxes on lands. R. S. O. 1897, c. 224, s. 199.

Owners may, within one year, redeem estate sold by paying purchase money and 10 per cent thereon.

173. Subject to the provisions of sub-sections 2 and 3 of section 156, the owner of any land sold for taxes, or his heirs, executors, administrators or assigns, or any other person, may, at any time within one year from the day of sale, exclusive of that day, redeem the estate sold by paying or tendering to the *treasurer of the municipality* for the use and benefit of the purchaser or his legal representatives, the sum paid by him, together with ten per cent. thereon; and the treasurer shall give to the person paying such redemption money, a receipt stating the sum paid and the object of payment; and such receipt shall be evidence of the redemption. R.S.O. 1897, c. 224, s. 200.

Deed of sale, if not redeemed.

174. If the land is not redeemed within the period so allowed for its redemption, being one year exclusive of the day of sale as aforesaid, then, on the demand of the purchaser, or his assigns, or other legal representative, at any time afterwards, and on payment of $1, the *sheriff* shall prepare and execute and deliver to him or them, a tax deed in duplicate of the land sold, in which deed any number of lots may be included at the request of the purchaser or any assignee of the purchaser. R. S. O. 1897, c. 224, s. 201, *amended*.

Sheriff who is in office, to convey.

175. The *word sheriff* in the preceding section shall mean the person who at the time of the execution of the deed in such section mentioned holds the said office. R.S.O. 1897, c. 224, s. 202, *amended*.

Contents of deed and effect thereof.

176. The tax deed shall be in the form, or to the same effect as in Schedule K to this Act, and shall state the date and cause of the sale, and the price, and shall describe the land according to the provisions of section 171 of this Act, and shall have the effect of vesting the land in the purchaser, his heirs, assigns or legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold; and no such deed shall be invalid for any error or miscalculation in the amount of taxes or interest thereon in arrear, or any error in describing the land as "patented" or "unpatented" or "held under a license of occupation" *or "held under lease" or otherwise.* R.S.O. 1897, c. 224, s. 203, *amended.*

Deed to be registered within eighteen months to obtain priority.

177.—(1) The deed shall be registered in the registry office of the registry division in which the lands are situate, within eighteen months after the sale, otherwise the persons claiming under the sale shall not be deemed to have preserved their priority as against a purchaser in good faith *and for valuable consideration* who has registered his deed prior to the registration of the *tax deed. See also R.S.O., Cap. 136, Sec. 90.*

Registration of deeds.

Rev. Stat. c. 136

(2) The registrar or deputy registrar upon production of the duplicate deed , shall enter the same in the registry book, and give a certificate of such entry and registration in accordance with *The Registry Act.* R.S.O., 1897, c. 224, s. 204, *amended.*

On what certificate registrars to register sheriff's deeds of lands sold for taxes before 1851.

178. As respects land sold for taxes before the 1st day of January, 1851, on the receipt by the registrar of the proper county or place of a certificate of the sale to the purchaser under the hand and seal of office of the sheriff, stating the name of the purchaser, the sum paid, the number of acres and the estate or interest sold, the lot or tract of which the same forms part, and the date of the sheriff's conveyance to the purchaser, his heirs, executors, administrators or assigns, and on production of the conveyance from the sheriff to the purchaser, his heirs, executors, administrators or assigns, such registrar shall register any sheriff's deed of land sold for taxes before the 1st day of January, 1851; and the mode of such registry shall be the entering on record a transcript of such deed or conveyance. R,S.O. 1897, c 224, s. 205.

Sheriff to give certificate of execution of conveyances after January 1st, 1851, and before 1st January, 1866, for registration.

179 As respects land sold for taxes after the 1st day of January, 1851, and prior to to the 1st of January, 1866. the sheriff shall also give the purchaser or his assigns, or other legal representatives, a certificate under his hand and seal of office of the execution of the deed, containing the particulars in the last section mentioned; and such certificate, for the purpose of registration in the registry office of the proper registry division of any deed of lands so sold for taxes, shall be deemed a memorial thereof; and the deed shall be registered, and a certificate of the registry thereof shall be granted by

the registrar, on production to him of the deed and certificate, without further proof; and the registrar shall, for the registry and certificate thereof, be entitled to seventy cents and no more. R.S.O. 1897, c. 224, s. 206.

Treasurer to enter in a book descriptions of lands conveyed to purchasers.

180. The *sheriff* shall enter in a book, which the council *of the municipality* shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall, together with all other documents relating to lands *sold for taxes* be by him kept among the records of *his office*. R.S.O. 1897, c. 224, s. 207, *amended*.

Deed to be binding if land not redeemed in one year.

181. If any part of the taxes for which any land has been sold in pursuance of *any Act heretofore in force in this Province, or of this Act, was at the time of the sale due and payable for three years, as mentioned in section 130* and the land is not redeemed in one year after the sale, such sale, and the official deed to the purchaser (provided the sale was openly and fairly conducted) shall be final and binding upon the former owner of the land, and upon all persons claiming by, through or under him—it being intended by this Act that the owner of land shall be required to pay the taxes due thereon within three years *after the same are due*, or redeem the land within one year after the sale thereof. R.S.O. 1897, c. 224, s. 208, *amended*.

Deed valid if not questioned within a certain time.

182. Wherever land is sold for taxes, the sale and the tax deeds shall be valid and binding, to all intents and purposes, except as against the Crown, unless questioned before some Court of competent jurisdiction within two years from the time of sale. R. S. O. c. 224, s. 209, *amended*.

Certain treasurer's deeds not to be invalid, if the sale is valid.

183. In all cases where land has been validly sold for taxes, the conveyance by the officer who made the sale, or by his successors in office, shall not be invalid by reason of the statute under the authority whereof the sale was made having been repealed at and before the time of such conveyance, or by reason of the officer who made the sale having gone out of office. R. S. O. 1897, c. 224, s. 210.

Rights of entry adverse to tax purchaser.

Rev. Stat. c. 119, s. 8.

184. In all cases where land is sold for arrears of taxes, whether such sale is or is not valid, then so far as regards rights of entry adverse to any *bona fide* claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 8 of *The Act respecting the Law and Transfer of Property* shall not apply, to the end and intent that in such cases the right or title of persons claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the Common Law and sections 2, 4 and 6 of

the statute passed in the 32nd year of the reign of King Henry VIII, and chaptered 9, be revived, and the same are and shall continue to be revived. R. S. O. 1897, c. 224, s. 211.

Common Law and 32 H. viii. c. 9, ss. 2, 4 & 6, revived.

185.—(1) In all cases (not being within any of the exceptions and provisions of subsection 3 of this section), where land having been legally liable to be assessed for taxes, is sold for arrears of taxes, then in case an action is brought for the recovery of the land *and the sale is held to be invalid*, damages shall be assessed for the defendant for the amount of the purchase money at the sale and interest thereon, and of all taxes paid by the defendant in respect of the lands since the sale and interest thereon, and of the value of any improvements made by the defendant before the commencement of the action, or by any person through or under whom he claims, less all just allowances for the timber sold off the lands, and all other just allowances to the plaintiff, and the value of the land to be recovered shall also be assessed *less the value of any such improvements. Amended.*

Incorrect description of land in conveyance to tax-purchaser.

The plaintiff to pay damages into Court before writ of possession issues, or tax purchaser may elect to retain the land on paying its value.

(2) If a judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter nor until the plaintiff has paid into Court for the defendant the amount of such damages; or, if the defendant desires to retain the land, he may retain it, on paying into Court within the said period of one month, or on or before any subsequent day to be appointed by the Court, the value of the land as assessed at the trial: after which payment, no writ of possession shall issue, but the plaintiff on filing in Court for the defendant a sufficient release and conveyance to the defendant, of his right and title to the land in question, shall be entitled to the money so paid in *by the defendant.*

When section not to apply:

(3) This section shall not apply in the following cases:

if taxes paid before sale:

(a) If the taxes for non-payment whereof the land was sold have been fully paid before the sale;

if land redeemed;

(b) If, within the period limited by law for redemption, the amount paid by the purchaser, with all interest payable thereon, has been paid or tendered to the person entitled to receive such payment, with a view to redemption of the lands;

in case of fraud.

(c) Where on the ground of fraud or evil practice by the purchaser at such sale, a Court would grant equitable relief. R. S. O. 1897, c. 224, s. 212, *amended.*

Where the plaintiff is not tenant in fee, or on tail the value of the land to be paid into High Court.

186.—(1) In any of the cases named in the preceding section wherein the plaintiff is not tenant in fee simple, or fee tail, the payment into Court to be made as aforesaid, of the value of the land, by the defendant desiring to retain the land, shall be into the High Court and the plaintiff and all parties entitled to and interested in the said lands, as against the purchaser at such sale for taxes, on filing in the High Court,

a sufficient release and conveyance to the defendant of their respective rights and interests in the land, shall be entitled to the money so paid in such proportions and shares as to the High Court, regarding the interests of the various parties, seems proper.

Where the defendant is not tenant in fee, the value of improvements, etc., to be paid into High Court.

(2) In any of such cases wherein the defendant is not tenant in fee simple or fee tail, the payment of damages into Court to be made as aforesaid by the plaintiff shall be into the High Court. R.S.O. 1897, c. 224, s. 213.

Any other person interested may pay in value assessed if defendant does not.

187.—(1) If the defendant does not pay into Court, the value of the land assessed as aforesaid, within the period of one month, or on or before any subsequent day appointed by the Court, as mentioned in subsection 2 of section 185, any other person interested in the land under the sale or conveyance for taxes may, within ninety days after the date of the pronouncing of the judgment in sub-section 2 of section 185 mentioned, or before any subsequent day appointed by the Court as in said subsection mentioned, for payment by the defendant, pay into Court the said value of the land: and till the expiration of the time within which such payment may be made, and after such payment, no writ of possession shall issue.

The payer to have a lien for such proportion as exceeds his interest.

(2) The defendant or other person so paying in shall be entitled as against all others interested in the land under the sale or conveyance for taxes, to a lien on the land for such amount as exceeds the proportionate value of his interest enforceable in such manner and in such shares and proportions as to the High Court, regarding the interests of the various parties, and on hearing the parties, seems fit. R.S.O. 1897, c. 224, s. 214; *and see Sec. 185 (2).*

How the owner can obtain the value of the land paid in.

188. In case the defendant or any other person interested, pays into Court in manner aforesaid, the plaintiff shall be entitled to the amount so paid in, on filing in Court a sufficient release and conveyance to the person so paying in, of all his right and title to the lands, in which release and conveyance it shall be expressed that the same is in trust for such person, to secure his lien as aforesaid. R.S.O. 1897, c 224, s. 215.

How the value of improvements, etc., paid in can be obtained.

189. If the value of the land is not paid into Court as above provided, the damages paid into the High Court shall be paid out to the various persons, who, if the sale for taxes were valid would be entitled to the land, in such shares and proportions as to the High Court, regarding the interests of the various parties, seems fit. R.S.O. 1897, c. 224, s. 216.

Provision as to costs in cases where value of the land and improvements, etc., only in question.

190.—(1) In all actions for the recovery of land in which both the plaintiff, (if his title were good) would be entitled in fee simple or fee tail, and the defendant (if his title were good) would be also so entitled, if the defendant, at the time of appearing gave notice in writing to the plaintiff in such action or to his solicitor named in the writ, of the amount claimed,

and that on payment of such amount, the defendant or person in possession will surrender the possession to the plaintiff; or that he desired to retain the land, and was ready and willing to pay into Court a sum mentioned in the said notice as the value of the land, and that the defendant did not intend at the trial to contest the title of the plaintiff; and if the jury, or the Judge, if there be no jury, before whom the action is tried, assess damages for the defendant as provided in the next preceding five sections, and it satisfactorily appears that the defendant does not contest the action for any other purpose than to retain the land on paying the value thereof, or to obtain damages, the Judge before whom the action is tried, shall certify such fact upon the record, and thereupon the defendant shall be entitled to the costs of the defence, in the same manner as if the plaintiff had been nonsuited on the trial, or a verdict had been rendered for the defendant.

(2) If on the trial it is found that such notice was not given as aforesaid, or if the Judge or jury assess for the defendant a less amount than that claimed in the notice, or find that the defendant had refused to surrender possession of the land after tender made of the amount claimed, or, (where the defendant has given notice of his intention to retain the land), that the value of the land is greater than the amount mentioned in the notice, or that he has omitted to pay into Court the amount mentioned in the notice for thirty days after the plaintiff had given to the defendant a written notice that he did not intend to contest the value of the land, the Judge shall not certify, and the defendant shall not be entitled to the costs of the defence, but shall pay costs to the plaintiff; and upon the trial of any action after such notice, no evidence shall be required in proof of the title of the plaintiff. R.S.O. 1897, c. 224, s. 217.

Tax purchaser without other remedy whose title is invalid to have a lien on the land for purchase money, etc.

191. In any case in which the title of the tax purchaser is not valid, or in which no remedy is otherwise provided by this Act, the tax purchaser shall have a lien on the lands for the purchase money paid at the sale, and interest thereon at the rate of ten per cent. per annum, and for the taxes paid by him since the sale and interest thereon at the rate aforesaid, to be enforced against the land in such proportions as regards the various owners, and in such manner as the High Court thinks proper. R.S.O. 1897, c. 224, s. 218.

Contracts between tax purchaser and original owner continued.

192. No valid contract entered into between any tax purchaser and original owner, in regard to any land sold or assumed to have been sold for taxes, as to purchase, lease or otherwise, shall be annulled or interfered with by this Act, but such contract and all consequences thereof, as to admission of title or otherwise shall remain in force as if this Act had not been passed. R.S.O. 1897, c. 224, s. 219.

Sections 184 to 192, not to apply where the

193. Nothing in the next preceding nine sections of this Act shall affect the right or title of the owner of

any land sold for taxes, or of any person claiming through or under him, where such owner at the time of the sale was in occupation of the land, and the same has since the sale been in the occupation of such owner or of those claiming through or under him. R. S. O. 1897, c. 224, s. 220. owner has occupied since sale.

194. In the construction of the next preceding eleven sections of this Act, occupation by a tenant shall be deemed the occupation of the reversioner; and the words "tax purchaser" shall apply to any person who purchases at any sale under colour of any statute authorizing sale of land for taxes and shall include and extend to all persons claiming through or under him; and the words "original owner" shall include and extend to any person who, at the time of such sale, was interested in or entitled to the land sold, or assumed to be sold, and to all persons claiming through or under him. R. S. O. 1897, c. 224, s. 222. Construction of "Tax-purchaser," "Original owner."

DEFICIENCY FROM NON PAYMENT OF CERTAIN TAXES PROVIDED FOR.

195. Every municipal council, in paying over any school or local rate, or its share of any county rate, or of any other tax or rate lawfully imposed for Provincial or local purposes, shall supply, out of the funds of the municipality, any deficiency arising from the non-payment of the tax, but shall not be held answerable for any deficiency arising from the abatements of, or inability to collect, any taxes other than for county rates. R.S.O. 1897, c. 224, s. 223. Deficiencies in certain taxes to be supplied by local municipality.

DEBENTURES ON CREDIT OF ARREARS OF TAXES.

196. (1) The Council of any municipality may from time to time, without the assent of the ratepayers by by-law, authorize the mayor or other head of the municipality to issue, under the corporate seal, upon the credit of the taxes in arrear in the municipality debentures payable not later than eight years after the date thereof, and for sums not less than $100 each, so that the whole of the debentures at any time issued and unpaid do not exceed one-half of all the arrears then due and owing upon land in the municipality, together with the money standing to the credit of the special fund hereinafter provided. Issue of debentures on credit of arrears of taxes authorized.

(2) Such debentures shall be negotiated by the mayor or other head of the municipality and treasurer and all money received in payment of taxes upon the security of which such debentures are issued shall be set apart as a special fund out of which to pay the debentures and interest thereon.

(3) If at any time there is not to the credit of such special fund sufficient money to redeem the debentures due and accrued interest, such debentures and interest shall be payable

out of the general funds of the *municipality*, and the payment thereof may be enforced in the same manner as is by law provided in the case of other debentures. 62 V. (2) c. 27, s. 15.

ARREARS OF TAXES IN NEW MUNICIPALITIES.

Collection of arrears on the incorporation or formation of a new municipality.

197. Upon the incorporation or formation of any new municipality the treasurer of the municipality, to which the territory comprised in such new municipality previously belonged, shall, immediately upon the incorporation or formation thereof, make out a list of all arrears of taxes, then due and unpaid upon land situated in the territory comprised in such new municipality, and shall transmit the same to the treasurer of the new municipality. R. S. O. 1897, c. 224, ss. 227, 228, *amended.*

Sales in such case.

198. Thenceforward warrants for the sale for arrears of taxes of land which has not been advertised for sale for taxes shall be delivered to the sheriff of the county in which the new municipality is situated; but where land in such municipality has, at the date of its incorporation or formation, been advertised for sale for taxes, the sale of such land shall be completed in the same manner as if such new municipality had not been incorporated or formed. R. S. O. 1897, c. 224, s. 229, *amended.*

Sales where municipality taken from one county and joined to another.

199. Where a municipality, or part of a municipality, is separated from one county and included in another, thenceforward warrants for the sale for arrears of taxes of land, which has not been advertised for sale for taxes, shall be issued to the sheriff of the county in which the municipality, or part of a municipality has become included; but in case land in such territory has been advertised for sale before the separation, the sale shall be completed in the same manner as if the separation had not taken place, and tax deeds of land previously sold shall be made in like manner. R. S. O. 1897, c. 224, s. 230, *amended.*

Sales where municipality taken from a county and joined to city or town separated from the county.

200. Where a municipality, or part of a municipality, is separated from a county, and included in a city or town separated from the county for municipal purposes, the treasurer of the municipality, in which any land so included in the city or town was previously situated, shall return to the treasurer of the city or town a list of all the land within such territory in arrear for taxes and not advertised, and thenceforward warrants for the sale of land for taxes shall be delivered to the sheriff in whose bailiwick the city or town is situated; but in case land in such territory has been advertised before the separation, the sale of such land shall be completed as if the separation had not taken place, and tax deeds of land previously sold shall be made in like manner. R. S. O. 1897, c. 224, s. 231, *amended.*

RESPONSIBILITY OF OFFICERS.

Security by treasurers and collectors.

201. Every treasurer and collector, before entering on the duties of his office, shall enter into a bond to the corporation for the faithful performance of his duties. R.S.O. 1897, c. 224, s. 247.

Bond with sureties.

202. Such bond shall be given by the officer and two or more sufficient sureties, in such sum and in such manner as the council by any by-law in that behalf require and shall conform to all the provisions of such by-law. R.S.O. 1897, c. 224, s. 248.

Penalty on officers failing to perform their duty, and how enforced.

203. If any treasurer, assessor, clerk or other officer refuses or neglects to perform any duty required of him by this Act, he shall, upon conviction thereof before any Court of competent jurisdiction in the county in which he is treasurer, assessor, clerk or other officer, forfeit to Her Majesty such sum as the Court may order and adjudge, not exceeding $100. R.S.O. 1897, c. 224, s. 249.

Other assessors may act for those in default.

204. If an assessor neglects or omits to perform his duties, the other assessor, or other assessors (if there be more than one for the same locality), or one of such assessors, shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent assessor, and also, if he or they know it, the cause of the delinquency; and any council may, after an assessor neglects or omits to perform his duties, appoint some other person to discharge such duties; and the assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office. R.S.O. 1897, c. 224, s. 250.

Punishment of clerks, assessors, etc., making fraudulent assessments, etc.

205. If any clerk, treasurer, assessor or collector, acting under this Act, makes an unjust or fraudulent assessment or collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts therein the name of any person which should not be entered, or fraudulently omits the name of any person which should be entered, or wilfully omits any duty required of him by this Act, he shall, upon conviction thereof before a Court of competent jurisdiction be liable to a fine not exceeding $200, and to imprisonment until the fine is paid, in the common gaol of the county or city for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court. R.S.O. 1897, c. 224, s. 251.

Punishment of culpable assessors.

206. An assessor convicted of having made any *wilfully* unjust or fraudulent assessment, shall be sentenced to the greatest punishment, both by fine and imprisonment, allowed by this Act. R.S.O. 1897, c. 224, s. 253, *amended*.

Penalty for not making and complet-

207. If any assessor of any township, village or ward, except in the cases provided for by sections 47 and 49 of this Act,

ing assessment rolls by the proper time.

neglects or omits to make out and complete his assessment roll for the township, village or ward, and to return the same to the clerk of such township or village, or of the city or town in which such ward is situated, or to the proper officer or place of deposit of such roll, on or before the 1st day of September of the year for which he is assessor, every such assessor so offending shall forfeit for every such offence the sum of $200, one moiety thereof to the use of the municipality and the other moiety, with costs, to such person as may sue for the same in any Court of competent jurisdiction; but nothing herein contained shall be construed to relieve any assessor from the obligation of returning his assessment roll, at the period required elsewhere by this Act, or from the penalties incurred by him for not returning the same accordingly. R. S. O. 1897, c. 224, s. 254.

Not to impair any other liability.

Proceedings for compelling collectors to pay over moneys collected to the proper treasurer.

208. If a collector refuses or neglects to pay to the proper treasurer, or other person legally authorized to receive the same, the sums contained in his roll, or duly to account for the same as uncollected, the treasurer shall, within twenty days after the time when the payment ought to have been made, issue a warrant, under his hand and seal, directed to the sheriff of the county or city (as the case may be), commanding him to levy of the goods, chattels, lands and tenements of the collector and his sureties, such sum as remains unpaid and unaccounted for, with costs, and to pay to the treasurer the sum so unaccounted for, and to return the warrant within forty days after the date thereof. R. S. O. 1897, c. 224, s. 255.

Warrant to be delivered to sheriff, etc.

209. The treasurer shall immediately deliver the warrant to the sheriff of the county or city, as the case may require. R. S. O. 1897, c. 224, s. 256.

Sheriff, etc., to execute it, and pay money levied.

210. The sheriff to whom the warrant is directed shall within forty days, cause the same to be executed and make return thereof to the treasurer, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of Courts of Record. R. S. O. 1897, c. 224, s. 257.

Mode of compelling sheriff, etc., to pay over.

211. If a sheriff refuses or neglects to levy any money when so commanded, or to pay over the same, or makes a false return to the warrant, or neglects or refuses to make any return, or makes an insufficient return, the treasurer may, upon affidavit of the facts, apply in a summary manner to the High Court, or to a Judge thereof, for an order nisi or summons calling on the sheriff to answer the matter of the affidavit. R. S. O. 1897, c. 224, s. 258.

When returnable.

212. The order nisi or summons shall be returnable at such time as the Court or Judge directs. R. S. O. 1897, c. 224, s. 259.

213. Upon the return of the order nisi or summons, the Court or Judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matter of the application. R. S. O. 1897, c. 224, s. 260. Hearing on return.

214. If the Court or Judge is of opinion that the sheriff has been guilty of the dereliction alleged against him, the Court or Judge shall order the proper officer of the Court to issue a writ of *fieri facias*, adapted to the case, directed to a coroner of the county in which the municipality is situate, or to a coroner of the city or town (as the case may be) for which the collector is in default. R. S. O. 1897, c. 224, s. 261. *Fi. Fa.* to the coroner to levy the money.

215. The writ shall direct the coroner to levy of the goods and chattels of the sheriff, the sum which the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of the application and of the writ and of its execution; and the writ shall bear date on the day of its issue, and shall be returnable forthwith on its being executed; and the coroner, upon executing the same, shall be entitled to the same fees as upon a writ grounded upon a judgment of the Court R. S. O. 1897, c. 224, s. 262. Tenor of such writ. Execution thereof. Fees.

216. If a sheriff wilfully omits to perform any duty required of him by this Act, and no other penalty is hereby imposed for the omission, he shall be liable to a penalty of $200, to be recovered from him in any Court of competent jurisdiction at the suit of the treasurer of the municipality affected thereby. R. S. O. 1897, c. 224, s. 263. Penalty on sheriff if no other imposed.

217. All money assessed, levied and collected for the purpose of being paid to the Treasurer of the Province, or to any other public officer, for the public uses of the Province, or for any special purpose or use mentioned in the Act under which the same is raised, shall be assessed, levied and collected by, and accounted for and paid over, to the same persons, in the same manner, and at the same time, as taxes imposed on the same property for county, city, or town purposes, and shall be deemed and taken to be money collected for the county, city or town, so far as to charge every collector, or treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of money assessed, levied and collected for the use of the county, city or town. R. S. O. 1897, c. 224, s. 264. Payment of money collected for the Province

218. All money collected for county purposes, or for any of the purposes mentioned in the preceding section, shall be payable by the collector to the township, town or village treasurer, and by him to the county treasurer: and the corporation of the township, town or village shall be responsible therefor to the corporation of the county. R. S. O. 1897, c. 224, s. 265. How money collected for county purposes to be paid over.

Collectors or treasurers bound to account for all moneys collected by them.

219. Any bond or security given by the collector or treasurer to the corporation of the township, town or village, to account for and pay over all money collected or received by him, shall apply to money collected or received for county purposes, or for any of the purposes mentioned in section 217. R.S.O., 1897, c. 224, s. 266.

Local treasurer to pay over county moneys to county treasurers.

220. The treasurer of every township, town or village shall, within fourteen days after the time appointed for the final settlement of the collector's rolls, pay to the treasurer of the county all money assessed and by law required to be levied and collected in the municipality for county purposes, or for any purpose mentioned in section 217 of this Act. R.S.O., 1897, c. 224, s. 267.

Mode of enforcing such payment.

221. If default be made in such payment, the county treasurer may retain or stop a like amount out of any money which would otherwise be payable by him to the municipality, or may recover the same by an action against the municipality, or where the same has been in arrear for three months, he may, by warrant under his hand and seal, reciting the facts,

Warrant to sheriff.

direct the sheriff of the county to levy and collect the amount due with interest and costs from the municipality in default. R.S.O., 1897, c. 224, s. 268.

How sheriff to make levy.

222 The sheriff, upon receipt of the warrant, shall levy and collect the amount, with his own fees and costs in the same manner as is provided by *The Municipal Act* in case of writs of execution. R.S.O., 1897, c. 224, s. 269.

Rev. Stat. 223.

Treasurer, etc., to account for and pay over Crown moneys.

223. The county, city or town treasurer shall be accountable and responsible to the Crown for all money collected for any of the purposes mentioned in section 217 of this Act, and shall pay over such money to the Treasurer of the Province. R.S.O., 1897, c. 224, s. 270.

Municipality responsible for such moneys.

224. Every county, city and town shall be responsible to His Majesty, and to all other persons interested, that all money coming into the hands of the treasurer of the county, city or town, in virtue of his office, shall be by him duly paid over and accounted for according to law. R.S.O., 1897, c. 224, s. 271.

Treasurer, etc., responsible to county, etc.

225. The treasurer, and his sureties shall be responsible and accountable for such money to the county, city or town; and any bond or security given by them for the duly accounting for and paying over money belonging to the county, city or town, shall apply to all money mentioned in section 217, and may be enforced against the treasurer or his sureties, in case of default. R.S.O., 1897, c. 224, s. 272.

Bonds to apply.

Bonds to apply to school moneys, etc.

226. The bond of the treasurer and his sureties shall apply to school money, and to all public money of the Province:

and, in case of default, His Majesty may enforce the responsibility of the county, city or town, by stopping a like amount out of any public money which would otherwise be payable to the county, city or town or to the treasurer thereof, or by action against the corporation. R.S.O., 1897 c. 224, s. 273.

City, etc., responsible for default of treasurer, etc.

227. Any person aggrieved by the default of the treasurer, may recover from the corporation of the county, city or town, the amount due or payable to such person as money had and received to his use. R.S.O., 1897, c. 224, s. 274.

MISCELLANEOUS.

Oaths and affidavits.

228. Any affidavit or oath required by this Act to be made may be made before any Justice of the Peace having jurisdiction in the municipality or any commissioner for taking affidavits in the county or any notary public for the Province. *New.*

Penalty for tearing down notices, etc.

229. If any person wilfully tears down, injures or defaces any advertisement, notice or other document, which is required by this Act to be posted up in a public place for the information of persons interested, he shall, on conviction thereof in a summary way before any Justice of the Peace having jurisdiction in the county, city or town, be liable to a fine of $20. R.S.O., 1897, c. 224, s. 275.

Recovery of fines and forfeitures hereby imposed.

230. The fines and forfeitures authorized to be summarily imposed by this Act, shall, when not otherwise provided, be levied and collected by distress and sale of the offender's goods and chattels, under authority of a warrant of distress to be issued by a Justice of the Peace of the county, city or town; and, in default of sufficient distress, the offender shall be committed to the common gaol of the county, and be there kept at hard labour for a period not exceeding one month. R.S.O., 1897, c. 224, s. 276.

Application of penalties.

231. When not otherwise provided all penalties recovered under this Act shall be paid to the treasurer to the use of the municipality. R.S.O., 1897, c. 224, s. 277.

Act not to affect agreements.

232. This Act shall not affect the terms of any agreement made with a municipality commuting or otherwise relating to municipal taxation. *New.*

Enactments repealed.

233. The Acts and parts of Acts in Schedule L. hereto are hereby repealed to the extent mentioned in said Schedule.

SCHEDULE A.

(*Section* 5.)

FORM OF AFFIDAVIT TO BE MADE BY A PERSON DESIRING TO BE ASSESSED IN RESPECT OF EXEMPTED INCOME.

I, make oath and say as follows :
(1) I am and I am a resident in the of residing at (*giving where possible name of street and number of house*).

(2) I am in receipt of an annual income of $

(3) I desire to be assessed in respect of such income, for the purpose of being entitled to vote at municipal elections, and that my name be duly entered in the assessment roll accordingly for the current year.

Sworn before me at in the County of this day of 19 .

J. P , *etc.*

J. S.

SCHEDULE B.

(*Section* 24.)

FORM 1.

FORM OF AFFIDAVIT BY PERSON CLAIMING TO BE PLACED ON THE ASSESSMENT ROLL AS A VOTER.

I, , make oath and say as follows :
I am a British subject by birth (*or* naturalization), and I have resided in this Province for the nine months next preceding the day of in the present year (*the day to be filled in here is the date on which by Statute or by-law the Assessor is to begin making his roll.*)

I was at the said date in good faith a resident of and domiciled in (*giving name of municipality for which the assessor is making his roll*), and I have resided therein continuously from the said date, and I now reside therein at (*here give the deponent's residence by the number thereof if any and the street or locality whereon or wherein the same is situated, if in a town or village. If the residence is in a township, give the concession wherein, and the lot or part of lot whereon it is situated.*)

I am of the full age of 21 years, and am not disqualified from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at in the County of this day of 19 .

Signature of J. P., etc.

(*Signature of Voter.*)

(*This oath may be taken before any Assessor or any Justice of the Peace, Commissioner for taking Affidavits, or Notary Public.*)

R. S. O. 1897, c. 224, *Sched.* B Form 1.

FORM 2.

FORM OF AFFIDAVIT FOR SAME PURPOSE AS FORM 1.

But where the person has been temporarily absent from the municipality.

I, , make oath and say as follows :

I am a British subject by birth, (*or* naturalization) and I have resided in this Province for the nine months next preceding the day of in the present year (*the day to be filled in here is the date on which by Statute or by-law the Assessor is to begin making his roll.*)

I was at the said date in good faith a resident of and domiciled in *giving name of municipality for which the assessor is making his roll*) and have resided therein continuously from the said date, and I now reside therein at (*here give the deponent's residence, by the number thereof, if any, and the street or locality whereon or wherein the same is situated if in a town or a village. If the residence is in a township, give the concession wherein and lot or part of lot whereon it is situated.*)

And I have not been absent from this Province during the said nine months except occasionally or temporarily in the prosecution of my occupation as (*mentioning, as the case may be*, a lumberman, *or* mariner, *or* fisherman, *or* as a student in attendance in an institution of learning in the Dominion of Canada, *naming the institution if absent as student.*)

I am of the full age of 21 years, and am not disqualified from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at in the County of this day of 19 .

Signature of J.P. or Commissioner, etc.)

(*Signature of voter.*)

(*The oath may be taken before any Assessor or any Justice of the Peace, Commissioner for taking Affidavits, or Notary Public.*)

R.S.O. 1897 c. 224, *Sched.* B Form 2.

SCHEDULE C.

(*Section* 29.)

CENSUS of all children between the ages of eight and fourteen in the (city town, village *or* township, *as the case may be.*) of

Name of Child.	Age.	Parent or Guardian.	Residence.

R.S.O. 1897, c. 224 *Sched.* C.

SCHEDULE D.

(*Section* 34, *sub-section* 6.)

FORM OF NOTICE BY NON-RESIDENT OWNER OF LAND REQUIRING TO BE ASSESSED THEREFOR.

To the Clerk of the Municipality of

Take notice, that I (*or* we) own the land hereunder mentioned, and require to be assessed, and to have my name (*or* our names) entered therefor on the Assessment roll of the Municipality of

That my (*or* our) full name (*or* names), place of residence and Post Office address, are as follows :

A. B., of the Township of York, shoemaker, Weston Post Office (*as the case may be*). Description of land (*here give such description as will readily lead to the identification of the land.*)

Dated the day of , 19 .

C. D

Witness, *G. H.*

R.S.O. 1897, c. 224, *Sched.* A

SCHEDULE E.

(*Section* 18, 20.)

FORMS OF ASSESSMENT RETURNS.

NOTICE TO RATEPAYER.

(*City* of)

Pursuant to *The Assessment Act* you are hereby required to fill up such of the following returns as are applicable to your case, and to deliver the same to me at my office No. Street, within ten days from the delivery or mailing, as the case may be, to you of this notice, under the penalty contained in the said Act for neglect so to do.

Dated this day of 19 .

Assessor.

No. 1.
General Return.
SCHEDULE E.
(*Section 18*).

Township of Con.,

(*or* City, Town *or* Village) of

(*or* Street Side.

Names and descriptions of persons assessed.				Description of Real Property.						Assessed values of Land and Buildings.			Statistics.							Statute Labour.		Dog Tax.		
2	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	23	24	25	26	27	29	30	28	31	33
Name (*surname first*) of person taxable (*owners and tenants of land and persons otherwise taxable*).	Age.	Freeholder or tenant, M. F. or F. S.	(Occupation, and in the case of females S.M. or W., and in case of non-resident N.R.	Number of concession, name of street, etc., or other local designation of the local division in which the land lies or residence, in case of persons not assessable for land, or in the case of manhood suffrage Voters, &c.	Number of lot, house, etc., in such division.	Number of acres or other measure of property.	Number of acres cleared (*or in cities, towns or villages* whether vacant or built upon).	Number of acres of woodland.	Number of acres of slash land.	Number of acres of swamp, marsh or waste land.	Value of land exclusive of buildings.	Value of buildings.	Total value of real property.	Total value of land liable for school rates only.	Total value of property exempt from taxation, or liable for local improvements only.	Religion.	Number of school section.	Public or Separate School supporter—(P. or S.)	Number of children between the ages of 5 and 21.	Number of children between the ages of 5 and 16.	Number of person in the family of person rated as a resident, including such person and all other persons residing on the premises.	Births.	Deaths.	Number of persons from 21 to 60.	Number of dogs.	Number of bitches.	Remarks.

Oath.

I hereby make oath that I have knowledge of the particulars contained in the foregoing statement and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Sworn before me at in the County of this day of A.D. 19

Signature.

EXAMPLES OF RETURNS.

No. 2.

Return to be delivered by all persons as to their Income.

Name,

Occupation.

Address of Residence,

Address of place of business,

1. Income from Profession or Calling carried on in this Municipality.
(*Insert full particulars.*)
2. Income, wheresoever derived, from Mortgages.
(*Insert full particulars.*)
3. Income, wheresoever derived, from Bonds, Stocks, Debentures, Personal Securities, and from money lent or invested on any other securities, or without security.
(*Insert full particulars.*)
4. Taxable income from any other source.
(*Insert full particulars.*)

No. 3.

Return to be delivered by persons employing others, of persons employed receiving wages or salaries exceeding $1,000.

Christian and Surname. of employees.	In what Capacity Employed.	Place of Residence.

OATH.

(*To be made at the end of each return.*)

I hereby make oath that I have knowledge of particulars contained in the foregoing statement and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Sworn before me at
in the County of
this day of 19 . } (*Signature.*)

SCHEDULE F.

(Sections 28 and 41.)

ASSESSMENT NOTICE FOR 19 .

TOWNSHIP OF *(or* CITY, (TOWN, *or* VILLAGE) OF WARD NO. .)

CON. *(or* STREET), SIDE.

No. on Roll	Name and description of person assessed.			School Supporter	Description of real property.		Assessment of land and buildings.					Assessment for personal taxes.			
	Name.	Occupation.	"F" or "T." "M. F." "F.S."	"P." or "S." (Public or Separate School Supporter.)	No. of lot or house.	No. of concession street or other designation of local division	Actual value of land.	Value of buildings.	Total actual value of real property.	Total value of real property liable for school tax only.	Total value of real property liable for local improvements only.	For business tax.	For profession or calling tax.	For house tax.	For income.
							$	$	$	$	$	$	$	$	$

Take notice that you are assessed as above specified for the year 19 . If you deem yourself overcharged, or otherwise improperly assessed, you or your agent may notify the Clerk of the Municipality (*or* Assessment Commissioner) in writing of such overcharge or improper assessment, within fourteen days after the day of (*insert date on which the Assessment Roll was returned*), and your complaint shall be tried by the Court of Revision for the Municipality of

NOTICE DELIVERED, 19 .

(INDORSED.)

SIR,—Take notice that I intend to appeal against this assessment for the following reasons :

I am, Sir, your obedient servant,

A. B., Township Clerk
or Assessment Commissioner.

R.S.O. 1897, c. 224, Sched D, amended.

NOTE.—*In the case of a Municipality in which there are supporters of a Roman Catholic Separate School therein or contiguous thereto, the notice required by Section 28 must also be added.*

SCHEDULE G.

(*Section* 42.)

AFFIDAVIT OR AFFIRMATION OF ASSESSOR IN VERIFICATION OF ASSESSMENT ROLL :

I (*name and residence*) make oath and say (*or* solemnly declare and affirm), as follows :—

Oath of assessor on completion of roll.

1. I have, according to the best of my information and belief, set down in the above assessment roll all the real property liable to taxation situate in the municipality (*or* ward) of (*as the case may be*) ; and I have justly and truly assessed each of the parcels of real property so set down at its actual value.

[*And in the case of vacant ground in cities, towns and villages, assessed under section 40 of this Act, add.*

Except vacant ground and ground used as a farm, garden or nursery, and not in immediate demand for building purposes, which I have assessed according to the value prescribed by By-law *(describing by its number or title any by-law passed under the provisions of section 40).*

2. I have estimated and set down, according to the best of my information and belief, in said assessment roll, *the amounts assessable against every person named in the said roll for the purpose of the tax in respect of his trade, business, profession or calling, and in respect of his income and of house tax.*

3. I have entered therein the names of all the resident tenants and freeholders, and of all other persons of whose names I am aware or who have required their names to be entered therein, with the true amount of property occupied or owned by each ; and I have not entered the name of any person whom I do not truly believe to be a tenant or freeholder, or the *bona fide* occupier or owner of the property, or in receipt of the income set down opposite his name, for his own use and benefit, or otherwise to be entitled by law to be so entered.

4. According to the best of my knowledge and belief, I have entered therein the name of every person entitled to be so entered either under *The Assessment Act* or any other Act ; and I have not intentionally omitted from said roll the name of any person whom I knew or had good reason to believe, to be entitled to be entered therein under any or either of the said Acts.

5. *I have appended my initials in said roll to every date entered by me as* the date of delivery or transmitting of the notice required by section 41 of *The Assessment Act* ; and every such date is truly and correctly stated in the said roll.

6. I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote ; and the amount for which each such person is assessed in the said roll truly and correctly appears in the said notice delivered or transmitted to him as aforesaid.

7. I have not entered any name in the above roll, or improperly placed any letter or letters in column 4, opposite any name, with intent to give to any person not entitled to vote, a right of voting ; and I have not intentionally omitted from the said roll the name of any person whom I believe to be entitled to be placed therein, nor have I, in order to deprive any person of a right of voting, omitted from column 4 opposite the name of such person, any letter or letters which I ought to have placed there.

Sworn (*or* solemnly declared and affirmed) before me at , of in the county of , this day of , A. D. 19

R.S.O. 1897, c. 224, Sched E, *amended.*

FORM OF OATH TO BE ATTACHED TO ASSESSMENT ROLL :

(Where assistant of an Assessment Commissioner enters date of delivery or transmission of notices under section 41.)

I (*name of assistant and residence*) make oath and say (*or* solemnly declare and affirm) as follows :—

I have appended my initials, in the assessment roll attached hereto, to every date entered by me in the said roll as the date of delivery or transmission of the notice required by section 41 of *The Assessment Act* ; and every such date has been truly stated in said roll. (*New.*)

SCHEDULE H.

(*Section* 119.)

FORM OF OATH TO BE ATTACHED TO COLLECTOR'S ROLL :

I (*name and residence*) make oath and say (*or* solemnly declare and affirm) as follows :—

I have appended my initials in the collector's roll attached hereto to every date entered by me in said roll as the date of demand of payment, or notice of taxes, pursuant to section 108 (or section 111) and of every transmission of statement and demand of taxes pursuant to section 110 of *The Assessment Act ;* and every such date has been truly stated in said roll. *New.*

SCHEDULE I.

(*Section* 75, *subsection* 15.)

FORM OF DECLARATION OF PERSON COMPLAINING IN PERSON OF OVERCHARGE ON ACCOUNT OF TAXABLE INCOME :

I, *A. B. (set out name in full, with place of residence, business, trade, profession or calling)*, do solemnly declare that my net income, derived from all sources not exempted by law from taxation, is

R. S. O. 1897, c. 224, *Sched.* G.

SCHEDULE J.

(*Section* 75, *subsection* 15.)

FORM OF DECLARATION BY AGENT OF PERSON COMPLAINING OF OVERCHARGE ON TAXABLE INCOME :

I, *A. B. (set out name in full, and place of residence, business, trade, profession or calling)*, agent for *C. D. (set out name in full, with place of residence, and calling of person assessed)*, do solemnly declare that the net income of the said *C. D.*, derived from all sources not exempt from taxation by law, is ; and that I have the means of knowing, and do know, the income of the said *C. D.*

R.S.O. 1897, c. 224, Sched. J.

SCHEDULE K.

(*Section 176.*)

FORM OF TAX DEED.

To all to whom these Presents shall come:

I. , of the of , Esquire, Sheriff of the County (*or* City) of , Send Greeting:

WHEREAS by virtue of a warrant under the hand of the Mayor (*or* Reeve) and the seal of the City (*or* Town, *or* Village, *or* Township) of , bearing date the day of , in the year of our Lord one thousand nine hundred and , commanding me to levy upon the land hereinafter mentioned, for the arrears of taxes due thereon, with my costs, I did, on the day of , 19 , sell by public auction to , of the of , in the County of , that certain parcel or tract of land and premises hereinafter mentioned, at and for the price or sum of of lawful money of Canada, on account of the arrears of taxes alleged to be due thereon up to the day of , in the year of our Lord one thousand nine hundred and , together with costs:

Now know ye, that I, the said Sheriff, in pursuance of such sale, and of *The Assessment Act*, and for the consideration aforesaid, do hereby grant, bargain and sell unto the said , his heirs and assigns, all that certain parcel or tract of land and premises containing , being composed of *(describe the land so that the same may be readily identified).*

In witness whereof I have hereunto set my hand and affixed my seal, this day of , in the year of our Lord one thousand nine hundred and .

A. B., Sheriff.

New. See R. S. O. 1897, c. 224, *Sched.* L.

SCHEDULE L.

ACTS AND PARTS OF ACTS REPEALED.

(*See Section 233.*)

Act.	Extent of repeal.
Revised Statutes of Ontario, chapter 223..	Sections 310 and 684.
Revised Statutes of Ontario, chapter 224..	The whole except sub-section 5 of section 184 and sections 232 to 245 inclusive.
Revised Statutes of Ontario, chapter 225..	Sections 56, 57 and 59.
61 Victoria, chapter 25	The whole.
62 Victoria (2nd Session), chapter 8.....	Sections 6 to 11 inclusive.
62 Victoria (2nd Session), chapter 27....	The whole except section 16.
63 Victoria, chapter 64	The whole.
1 Edward vii, chapter 9.....	The whole.
1 Edward vii, chapter 26.....	Sections 13 and 14.

TABLE.

SHEWING ACTS CONSOLIDATED IN THE ASSESSMENT BILL.

R. S. O. 1897, c. 223.

Section.	Consol.	Remarks.
310 (1)	90 (1)	Amended.
(2)	(2)	

R. S. O. 1897, c. 224

Section.	Consol.	Remarks.
1	1	
2	2	
(1-7)	(1-6)	
(8)	.....	Repealed.
(9)	(7 *a-d*)	Amended.
(10)	.....	Repealed.
(11)	(10)	
(12)	(11)	
3	34 (6)	Amended.
4	(8)	
5	35	Amended.
6	.....	Unnecessary.
7 (1)	3 (1)	Amended.
(2, 3)	(2, 3)	
(4, 5)	(4, 5)	Amended.
(6-10)	(6-10)	
(11-14)	(12-15)	
(15)	.....	Repealed.
(16)		
(17)	3 (16)	Repealed in part
(18)	.....	Repealed.
(19)	.....	Repealed.
(20)	3 (18)	
(21)	.....	Repealed.
(22)	3 (19)	
(23)	.....	Repealed.
(24)		
(25)		
(26)	3 (20)	
(27)	(21)	
(28)	.....	Repealed.
(29)		
8 (1-5)	40 (1-4)	Amended.
(6)	(5)	
9	5	Amended.
10	3	
11	13	Amended.
12	4	
13	22	
(1)	(1 part)	Amended.
(2)	(1) f	
(3)	(2)	Amended.
(4)	(3)	
(5)	27	
(6)	22 (4)	
(7)	(5)	
14 (1)	23 (1)	
(2)	(2)	

R. S. O 1897, c. 224.

Section.	Consol.	Remarks.
15	24	
16	25	
17	29, 30	
18	32	
19	34 (1), (11)	
20	(2)-(4)	
21	(4)	
22	(10)	
23	36	
24 (1)	22 (1 *e*) (3 col. 4)	
(2)	 99	To be inserted in sec. 285 of Mun. Act.
25 (1)	34 (9)	
(2)	.....	Repealed.
(3-7)	.....	Omitted. Already in R.S.O. c. 294, s. 54.
26	92	Amended.
27	22 (3) col. 5	
28 (1)	.....	Repealed. See sec. 37.
(2)		
29	40	Amended.
30 (1)	40	Amended.
(2)	Statute Labour Act.	
31	.....	Repealed. New sec. 56 and 37.
32	38	
33	39	
34	22 (1)	Amended.
35	11	New provisions.
36	See 7	New provisions.
37	.....	Repealed.
38	13	Amended.
39	12 (1)	Amended.
40	12 (2)	Amended.
41	.....	Repealed.
42	12 (1)	Amended.
43	.....	Repealed.
44	.....	Repealed. See sec. 13.
45	.....	Repealed.
46 (1)	13	
(2)	34 (12)	Amended.
47	16	Amended.
48	20	Amended.
49	19	Amended.
50	21	Amended.
51 (1)	41 (1-4)	Amended.
(2)	(6)	
(3, 4)	.....	Repealed.
52	41 (5)	
53	28	
54	26	
55	42 (1-2)	Amended.
56	42 (3)	
57	46	

R. S. O. 1897, s. 224.		
Section.	Consol.	Remarks.
58	47	
59	48	Amended.
60	...	Rep. by 62 V. (2) c. 27, s. 4.
61	49	
62	67	
63	68 (1, 2)	
64	68 (3)	
65	69	
66	70	Amended.
67	71	
68	72	
69	73	
70	74	
71 (1-8)	75 (1-9)	
(9)	(10)	Amended.
(10, 11)	41 (4) 75 (11, 12)	
(12-19)	(13-21)	
(20)	75 (2) 88	
72	76	
73	77	
74 (1)	122	Amended.
(2-4)	136	Amended.
75 (1)	.....	Rep. by 62 V. (2) c. 27, s. 6.
(2-5)	78 (2-5)	Amended.
(6)	(6)	
(7, 8)	(7, 8)	
76	75 (22) 79	
77	80	
78	81	
79	82	
80	83	
81	84	
82	85	
83	89 (1)	
84	86	
85	87	
86	.....	Repealed.
87	91	Amended.
88	92	
89	93	
90	90 (5)	
91	94	
92	95	
93	96	
94	97	
95	98	
96 to 128	Statute Labour Act.	
129	94	Amended.
130 (1)	94 (1)	Amended.
(2)	94 (2)	Amended.
131	93 105	Amended.
132	106	
133	107	
134	108, 109	Amended.
135 (1)	112 (1)	
Prov.	(3)	
(2-8)	(4-10)	
136	110	
137	110, 112 (1)	
138	114	
139	115	

R. S. O. 1897, s. 224.		
Section.	Consol.	Remarks.
140	116	
141	117	
142	100 (1)	Amended.
143	101	Amended.
144	118, 119	Amended.
145	120	
146	See 118 (2)	
147	123	Amended.
148	125 (1)	
149	99	Amended.
150	31	
151	31	
152	130	
153	131 (1)	
154	(2)	
155 (1)	See 44	
(2, 3)	132	
156	124	
157	126	Amended.
158	134	Amended.
159	135	
160	129	Amended.
161	.....	Repealed.
162	See 129, 136	
163	137	
164	.....	Repealed. See sec. 126.
165	127	
166	45 132	Amended.
167	148	
168	139	
169	140	Amended.
170	.....	Repealed. See s. 126.
171	.....	Repealed. See ss. 129, 149.
172	See 159	
173	144	Amended.
174	146	Amended.
175	150	
176	143	Amended.
177 (1)	151 (1)	Amended.
(2)		
178	151 (2)	
179	152	Amended.
180	153	
181	145	
182	154	
183	155	
184	156, 157	Amended.
185	160	
186	161	
187	162	
188	159	
189	159	
190	163	
191	158	
192	164	Amended.
193	166	
194	167	
195	168	
196	.....	Repealed. See sec. 169.
197	170	
198	171	
199	172	
200	173	
201	174	Amended.

R. S. O. 1897, s. 224

Section.	Consol.	Remarks.
202	175	Amended.
203	176	Amended.
204	177	
205	178	
206	179	
207	180	Amended.
208	181	
209	182	
210	183	
211	184	
212	185	
213	186	
214	187	
215	188	
216	189	
217	190	
218	191	
219	192	
220	193	
221	.....	Repealed.
222	194	
223	195	
224	196	Amended.
225	138	
226	.....	Unnecessary.
227	197	
228	197	
229	198	
230	199	
231	200	
232 to 245	.....	Not to be repealed. May remain in force as to any existing N. R. L. Fund.
246	128 (1)	
247	201	
248	202	
249	203	
250	204	
251	205	
252	.....	Repealed.
253	206	
254	207	
255	208	
256	209	
257	210	
258	211	
259	212	
260	213	
261	214	
262	215	
263	216	
264	217	
265	218	
266	219	
267	220	
268	221	
269	222	
270	223	
271	224	
272	225	
273	226	
274	227	
275	229	
276	230	
277	231	

R. S. O. 1897, s. 224.

Section.	Consol.	Remarks.
Sched. A	Sched. D	
B	B	
C	C	
D	F	Amended.
E	G	Amended.
F	.....	Repealed.
G	Sched. I	Amended.
H	.....	Repealed.
I		
J	Sched. J	
K	.....	Repealed.
L	Sched. K	Amended.

61 VICT., c. 25.

Section.	Consol.	Remarks.
1	136	
2	123	
3	146	
4	151 (4)	
5	156 (3)	

62 VICT. (2), c. 27.

Section.	Consol.	Remarks.
1	.....	Repealed.
2	22 (5)	
3	47 (1)	
4	111	
5	88	
6	78 (1)	
7	89 (2, 3)	
8	.....	Repeals R. S. O. c. 224, s. 106 (2).
9	Statute Labour Act.	
10 (1)	112 (1) Prov.	
(2)	125 (2)	
11 (1)	112 (2)	
(2)	132	
(3)	132	
(4)	124	
(5)	134	
12 (1)	131 (1)	
(2)	131 (1)	
13 (1)	129	
(2)	144 (2)	
14	138	
15	196	
16	.....	Not repealed.
17	.....	Act to be read with Assessment Act.

63 VICT., c. 34.

Section.	Consol	Remarks.
1 (1)	3 (3)	Amended.
(2)	(4a)	
2	(11)	
3	34 (12)	
4	See 13 and 34 (12)	
5	67 (2)	

1 ED. vii., c. 26.

Section.	Consol.	Remarks.
13	90 (3) (4)	
14	90 (5)	

1 ED. vii., c. 29.

Section.	Consol	Remarks.
1	3 (11)	
2	....	Superseded. See sec. 37.
3	47 (1)	
4	(2)	
5	67 (1)	
6	Statute Labour Act.	

BILL.

An Act respecting Statute Labour.

HIS MAJESTY by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :—

By-laws in Townships.

By-laws.

1. The council of every township may pass by-laws respecting statute labour as enacted in subsection 3 of section 537 and section 561 of *The Municipal Act. New. See* R.S.O. 1897, c. 223, s. 561.

Exemptions

Certain persons in naval and military service, etc., exempt.

2. The following persons shall not be liable to perform statute labour or to commute therefor :—

(*a*) Every person in His Majesty's Naval or Military Service on full pay, or on actual service ;

(*b*) Every non-commissioned officer or private of the Volunteer Force, certified by the officer commanding the company to which such volunteer belongs or is attached, as being an efficient volunteer ; but this last exemption shall not apply to any volunteer who is assessed for property. R. S. O. 1897, c. 224, s. 96.

Persons assessed by Board of Tax Commissioners.

(c) Every person assessed by the Provincial Board of Tax Commissioners under the provisions of section 56 of *The Assessment Act. New.*

[*Firemen exempted in certain cases. See also R.S.O. 1897, Cap. 231, s. 6.*]

Islands used as summer resorts.

3. The owner or tenant of an island in the lakes not exceeding ten acres in extent and used with the houses erected thereon exclusively as a summer resort, and upon which the owner or his tenants do not reside more than three months in the year, and whereon no statute labour is done, shall not be rated for statute labour, nor shall the owner or tenant thereof be liable for the performance of statute labour or for the payment of commutation thereof for or in respect of such property. R.S.O. 1897, c. 224, s. 30 (2).

Cities, Towns and Villages.

Who liable and in what ratio, in cities, towns and villages.

4. Subject to the provisions of section 7 every other male inhabitant of a city, town or village of the age of twenty-one years and upwards, and under sixty years of age (and not otherwise exempted by law from performing statute labour), who has not been assessed upon the assessment roll of the city, town or village, shall, instead of such labour, be taxed at $1 yearly therefor, to be levied and collected as the council of the municipality may, by by-law, direct. R. S. O. 1897, c. 224, s. 97, *amended.*

Townships.

Liability of persons not otherwise assessed in townships.

5. Subject to the provisions of section 7, every male inhabitant of a township, between the ages aforesaid, who is not otherwise assessed in any municipality in the Province, and who is not exempt by law from performing statute labour, shall be liable to one day of statute labour on the roads and highways in the township. R.S.O. 1897, c. 224, s. 100.

Farmer's Sons.

Farmer's sons.

6. Every farmer's son entered as such on the assessment roll of any municipality, shall if not otherwise exempted by law, be liable to perform statute labour or commute therefor, as if he were not so *entered.* R. S. O. 1897, c. 224, s. 106; 62 V. (2) c. 27, s. 8, *amended.*

Reduction or Abolition of Tax.

Power to reduce or abolish statute labour.

7. The council of every city, town, village and township may pass by-laws to reduce or abolish the amount of statute labour to be performed or the amount to be paid in lieu thereof or to entirely abolish such statute labour and the performance thereof by all persons within the municipality. R.S.O. 1897, c. 224, ss. 98, 101.

Proof to relieve from tax.

8. Subject to the provisions of section 7, no person shall be exempted from the tax in sections 4 or 5 mentioned, unless he produces a certificate that he is assessed elsewhere or that he has performed statute labour or paid the tax elsewhere in the Province. (*New*).

Performance of Statute Labour.

Ratio of service in case of persons assessed.

9.—(1) Every person assessed upon the assessment roll of a township shall, if his property is assessed at not more than $300, be liable to two days' statute labour; at more than $300 but not more than $500, three days; at more than $500 but not more than $700, four days: at more than $700 but not more than $900, five days; and for every $300 over

$900 or any fractional part thereof over $150, one additional day; but the council of any township may, by a by-law operating generally and rateably, reduce or increase the number of days' labour to which all the persons, rated on the assessment roll or otherwise, shall be respectively liable, so that the number of days' labour to which each person is liable shall be in proportion to the amount at which he is assessed ; and in all cases both of residents and non-residents, the statute labour shall be rated and charged against every separate lot or parcel according to its assessed value. R. S. O. 1897, c. 224, s. 102, (1) ; s. 17 (1), *last part.*

Council may reduce or increase the number of days proportionately.

(2) Wherever one person is assessed for lots or parts of several lots in one municipality, not exceeding in the aggregate two hundred acres, the said part or parts shall be rated and charged for statute labour as if the same were one lot, and the statute labour shall be rated and charged against any excess of said parts in like manner. R. S. O. 1897, c. 224, s. 109, (2) *first part.*

Amount of statute labour.

(3) In townships where farm lots or portions thereof are owned by non-residents who have not required their names to be entered on the assessment roll, the statute labour shall be commuted by the township clerk in making out the roll required under section 106 of *The Assessment Act*, where such lots are under the value of $200, to a rate not exceeding one half per centum on the valuation ; but the council may direct a less rate to be imposed by a general by-law affecting such lots. R. S. O. 1897, c. 224, s. 102 (2).

Commutation of statute labour of non-residents.

(4) Every resident shall have the right to perform his whole statute labour in the statute labour division in which his residence is situate, unless otherwise ordered by the municipal council. R.S.O. 1897, c. 224, s. 109 (2), *last part.*

[*As to the allowance of work in extinguishing bush fires as statute labour, see R.S.O. 1897, Cap. 269, Sec. 2.*]

Commutation of Statute Labour.

10. The council of any township may, by by-law direct that a sum not exceeding $1 a day shall be paid as commutation of statute labour, for the whole or any part of such township, in which case the commutation tax shall be added in a separate column in the collector's roll, and shall be collected and accounted for like other taxes. R. S. O. 1897, c. 224, s. 103.

Commutation may be at $1 per day.

11. Any local municipal council may, by a by-law passed for that purpose, fix the rate at which persons may commute their statute labour, at any sum not exceeding $1 for each day's labour; and the sum so fixed shall apply equally to residents who are subject to statute labour and to non-residents in respect to their property. R. S. O. 1897, c. 224, s. 104

Commutation may be fixed at any sum not exceeding $1.

If no by-law, commutation to be at $1.

12. Where no such by-law has been passed the statute labour in townships, in respect of lands of residents and non-residents, shall be commuted at the rate of $1 for each day's labour. R. S. O. 1897, c. 224, c. 105.

Paymen of tax in lieu of statute labour may be enforced by distress or imprisonment

13.—(1) Any person liable to pay the sum named in section 4, or any sum for statute labour commuted under section 10, of this Act, shall pay the same to the collector to be appointed to collect the same, within two days after demand thereof by the said collector ; and in case of neglect or refusal to pay the same, the collector may levy the same by distress of goods and chattels of the defaulter, with costs of the distress; and if no sufficient distress can be found, then upon summary conviction, before a Justice of the Peace of the county in which the local municipality is situate, of his refusal or neglect to pay the said sum, and of there being no sufficient distress, he shall incur a penalty of $5 with costs, and, in default of payment at such time as the convicting Justice orders, shall be committed to the common gaol of the county, and be there put to hard labour for any time not exceeding ten days, unless such penalty and costs and the costs of the warrant of commitment and of conveying the said person to gaol are sooner paid.

erformance.

(2) Any person liable to perform statute labour under section 5 of this Act not commuted, shall perform the same when required so to do by the pathmaster or other officer of the municipality appointed for the purpose ; and, in case of wilful neglect or refusal to perform such labour after six days' notice requiring him to do the same, shall incur a

Penalty for neglect or refusal.

penalty of $5, and upon summary conviction thereof before such Justice of the Peace as aforesaid, the Justice shall order the same, together with the costs of prosecution and distress, to be levied by distress of the offender's goods and chattels, and, in case there is no sufficient distress, such offender may be committed to the common gaol of the county and there put to hard labour for any time not exceeding ten days, unless the penalty and costs and the costs of the warrant of commitment and of conveying the said person to gaol are sooner paid.

(3) All sums and penalties, other than costs, recovered under this section, shall be paid to the treasurer of the local municipality, and shall form part of the Statute Labour Fund thereof. R. S. O. 1897, c. 224, s. 107.

Non-residents when not permitted to perform statute labour

14. A non-resident whose name does not appear on the resident assessment roll, shall not be permitted to perform statute labour in respect of any land owned by him ; but a commutation tax shall be charged against every separate lot or parcel according to its assessed value *and be entered in the non-residents collectors roll.* In all cases in which taxes on such

non-resident lands are paid, the municipal council shall order the amount to be expended in the statute labour division in which the property is situate. R. S. O. 1897, c. 224, s. 108, *amended.*

If resident owner, etc., makes default commutation for statute labour to be entered upon collector's roll.

15.—(1) Where an owner or tenant makes default in performing his statute labour or in payment of commutation for the same, the overseer of highways in whose division he is placed, shall return him as a defaulter to the clerk of the municipality before the 15th day of August, and the clerk shall in that case enter the commutation for statute labour against *the land* in the collector's roll of the current or following year, and the same shall be collected by the collector. R.S.O. 1897, c. 224, s 110 (1); 62 V. (2), c. 27, s. 9; I Edw. vii, c. 29, s. 6, *amended.*

Overseer to expend the commutation money in the division.

(2) In every such case the clerk shall notify the overseer of highways, who may be appointed for such division in the following year, *or after it has been collected*, of the amount of such commutation, and the overseer shall expend the amount of such commutation upon the roads in the statute labour division where the property is situate, and shall give an order upon the treasurer of the municipality to the person performing the work. R.S.O. 1897, c. 224, s. 110 (2) *amended.*

Statute Labour in Unincorporated Townships—Road Commissioners.

Meeting for election of road commissioners.

16. Twenty resident landholders in any township which has not been incorporated (either alone or in union with some other township) shall have the right to have a public meeting called for the purpose of electing road commissioners. R.S.O. 1897, c. 224, s. 111.

Requisition for meeting.

17. The persons desiring the meeting to be called shall sign a requisition authorizing some person who shall be named in the requisition, and may either reside in the township or otherwise, to call a meeting of the resident landholders of the township for the purpose aforesaid. R.S.O. 1897, c. 224, s. 112.

How meeting may be called in case person named in requisition fails to call it.

18. In case the person so named declines to call a meeting or neglects to do so, for ten days after the requisition is presented to him, any three of the persons who signed the requisition may call the meeting. R.S.O. 1897, c. 224, s. 113.

Notice of meeting.

19. The notice calling the meeting shall name a place, day and hour, for holding the meeting and shall be posted at six places at the least in the township, and the day named shall be at least six days distant from the day of posting the notice. R.S.O. 1897, c. 224, s. 114.

Number of commissioners.

20. The election shall take place at the time named, and the number of the commissioners to be elected shall be either

three or five, as may be stated in the requisition, unless the meeting, before proceeding to an election, decides that a number different from that stated in the requisition shall be elected, but such number shall not be less than three nor more than five. R.S.O. 1897, c. 224, s. 115.

Chairman of meeting.

21. In case the meeting is called by the person named in the requisition, he shall be entitled to preside at the meeting as chairman, but if he is absent, or declines to act, the landholders present may appoint another chairman; the chairman shall act as returning officer, and shall, in the event of a tie, have a casting vote, although he may have previously voted, or may not be a landholder of the township; the landholders present shall also appoint a secretary, who shall record the proceedings. R.S.O. 1897, c. 224, s. 116.

Mode of voting.

22. The landholders present shall decide how the voting for commissioners shall be conducted; and if the vote is taken openly the commissioners shall be elected one at a time, but if it is decided to proceed by ballot all the commissioners shall be elected together, each person having the right to vote for as many persons as there are commissioners to be elected. R.S.O. 1897, c. 224, s. 117.

Record of persons voting.

23. The chairman shall, at the request of any two landholders present, direct the secretary to record the names of all persons voting and (unless the vote is by ballot) how each votes. R.S.O. 1897, c. 224, s. 118.

Objections to voters.

24. If an objection is made to the right of any person to vote at the meeting, such person shall name the property in respect of which he claims the right to vote, and the chairman shall administer to such person an oath, or affirmation if he be by law permitted to affirm, according to the following form, whereupon such person shall be permitted to vote:

You swear (*or, if the voter is eatitled to affirm*, solemnly affirm) that you are of the age of twenty-one years, and that you are the owner or locatee of lot in the conce-sion of this township, and that you are entitled to vote at this election.

So help you God.

R.S.O. 1897, c. 224, s. 119.

Term of office.

25. The commissioners elected shall hold office until the 31st day of December next after their election, and shall take, before a Justice of the Peace, a declaration of office similar to that of a councillor in a municipal corporation R.S.O. 1897, c. 224, s. 120.

First meeting of commissioners.

26 The commissioners shall meet within a fortnight after their election, and shall then or as soon thereafter as may be, name the roads and parts of roads upon which statute labour is to be performed, and shall appoint the places and times at

which the persons required to perform statute labour are to work. R.S.O. 1897, c 224, s. 121.

Time for performance of statute labour.

27. The times to be appointed for the performance of statute labour shall, unless the meeting of the landholders to elect commissioners otherwise directs, be not earlier than the 20th day of June, nor later than the 20th day of July in any year. R.S.O. 1897, c. 224, s. 122.

Ratio of service by owners and locatees of land.

28—(1) Each owner or locatee of land may be required each year to perform two days' labour for every one hundred acres he holds, and for the first ten acres which he has cleared after the first ten, he may be required to perform one day's additional labour, and for every twenty acres over and above the first ten, one additional day's labour, and each householder may be required each year to perform one day's labour.

Liability of land owners to statute labour.

(2) Any land-owner, owning less than 100 acres, may be required to perform statute labour as the commissioners may direct, but not exceeding the scale provided for in sub-section 1 of this section where the land is in part cleared, and not exceeding two days where no part of the land is cleared. R.S.O. 1897, c. 224, s. 123.

Commissioners to oversee work.

29. Each commissioner shall, during the time he is required to perform statute labour, act as overseer, and the commissioners shall arrange among themselves for overseeing the various bodies of men engaged in doing statute labour. A commissioner may be paid out of the commutation fund for not exceeding two days' labour at the rate of $1.25 per day; if performed by him over and above the number of days' labour he may by law be required to perform in respect of his own property. The commissioners shall have the same powers as municipalities have in reference to statute labour, to appoint overseers and require returns to be made to them of the labour performed in their districts respectively. R.S.O. 1897, c. 224, s 124.

Commutation.

30. Any person instead of performing the statute labour required of him may commute therefor by payment at the rate of $1 per day, and the commissioners shall expend all commutation moneys upon the roads on which the labour which is commuted for should have been performed. R.S.O. 1897, c. 224, s. 125.

Meeting for election of new commissioners.

31. The majority of the commissioners may call a meeting, to be held at any time during the month of January, for the election of their successors, but in case of their failure so to do a meeting may be called in the manner hereinbefore provided for a first election. R.S.O. 1897, c. 224, s. 126.

Penalty for neglect to perform work.

32. Any person liable to perform statute labour under the provisions of sections 16 to 33, who, after six days' notice

requiring him to do the same, wilfully neglects or refuses to perform, at the time and place named by the commisioners, the number of days' labour for which he is liable, shall incur a penalty of $5, and in addition $1 for each day in respect of which he makes default, the same to be paid to the commissioners and to be expended in improving the said roads: and upon such person's conviction thereof, before a Justice of the Peace having jurisdiction in the township, such Justice shall order the penalty together with the penalty and costs of prosecution and distress, to be levied by distress of the offender's goods and chattels. R.S.O. 1897, c. 224, s. 127

Penalty for neglect to serve as commissioners.

33. The commissioners, when duly elected, shall serve during the term for which they are elected, or shall forfeit the sum of $5, which may be sued for, together with costs, in any Court having jurisdiction, by any three electors making the complaint. R.S.O 1897, c. 224, s. 128.

No .]

BILL.

An Act respecting amendments of the Law in connection with the revision of The Assessment Act.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows : R. S. O. c. 223, s. 86, amended.

1. Section 86 of *The Municipal Act* is hereby amended by striking out clauses *(a)* and *(b)* after the clause designated *fourthly* in subsection 1 of said section, and by substituting the following : R.S.O. c. 223, s. 86, amended

(*a*) If more sons than one are so resident, and if the farm is not assessed at an amount sufficient, if equally divided between them, to give a qualification to vote to the father and all the sons, where the father is living, or to the mother and all the sons where the father is dead and the mother is a widow, then the right to vote shall belong to, and be the right only of the eldest or such of the elder of said sons to whom the amount at which the farm is assessed, when equally divided between them and their father, or their mother, as the case may be, will give the qualification to vote.

(*b*) If the amount at which the farm is so assessed is insufficient, if equally divided between the father, if living, and one son, or, where the father is dead and the mother is a widow, between the mother and one son, to give to each a qualification to vote, no sons or son shall be entitled to vote.

2. Section 285 of *The Municipal Act* is hereby amended by inserting the following as sub-section 2*a* : R. S. O. c. 223, s. 285, amended.

(2*a*) No ratepayer shall be counted more than once in returns and lists required by law for municipal purposes. R. S. O. c. 224, s. 24 (2).

3. Section 304 of *The Municipal Act* is hereby amended by inserting the following clause as subsection (4*a*) thereof after subsection 4 : R. S. O. c. 224, s. 244, amended.

(4*a*) The auditors shall examine and certify to, or report upon, the statement required by sub-section 2 of section 128 and section 130 of *The Assessment Act* to be made by the treasurer.

R.S.O. c. 223, s. 684, amended.

4. Section 684 of *The Municipal Act* is hereby repealed and the following substituted therefor:—

684. The buildings and grounds exempt from taxation under clauses 3 and 4 of Section 3 of *The Assessment Act* shall nevertheless be liable to be assessed for local improvements in in the same manner and to the same extent as other land. See R.S.O. 1897, c. 223, s. 684; c. 224, s. 7, cl. 4; 63 V. c. 34, s. 1 (2) *amended.*

R.S.O. c. 225, s. 40 amended.

5. (1) Section 40 of the *Act respecting the establishment of Municipal Institutions in Territorial Districts* is hereby repealed and the following substituted therefor:—

Assessors to be appointed to enter in assessment rolls.

40. The council of every municipality in any of the said districts shall at, or as soon as convenient after their first meeting, appoint one or more assessors, who shall enter upon a roll to be provided for that purpose:

Freeholders and householders.

1. The names of all the freeholders and householders in the municipality, stating at the same time on the roll the amount of all the real property owned or occupied by such persons respectively, and the actual value thereof, and stating whether the owners are resident or not.

Persons otherwise taxable.

2, The names of all persons in other respects liable to taxation, including those who, though exempt from taxation in respect of income, have required their names to be entered on the roll, in respect of such income, stating the amount thereof:

Farmer's sons.

3. The names of all farmer's sons entitled to be entered on the roll under the provisions of *The Assessment Act*;

Notice of assessment.

and the said assessor or assessors shall duly notify every person so assessed by leaving a notice at his place of abode, or if a non-resident, by mailing the same to his address if known, or if not known then by fixing up the same in the nearest post-office; and every such notice shall state the particulars of said assessment.

R.S.O., c. 225, s. 45, amended.

(2) Section 45 of said Act is hereby amended by substituting for the figures "84" in the fifth line thereof the figures "86."

R.S.O., c. 225, s. 50, amended.

(3) Section 50 of the said Act is hereby amended by striking out the words "and personal" in the second and third lines thereof.

R.S.O., c. 225, s. 52, amended.

(4) Section 52 of the said Act is hereby amended by adding at the end thereof the words following, namely: "except that the right to distrain under section 112 of *The Assessment Act* shall be confined to goods and chattels within the municipality."

R.S.O., c. 225, s. 53, amended.

(5) Section 53 of the said Act is hereby amended by striking out all the words after the word "counties" in the fourth line thereof down to and inclusive of the word "thereof" in the seventh line thereof.

6. Section 54 of *The Separate Schools Act* is hereby amended by striking out of the fifth, sixth and seventh lines of sub-section 1 the words "and any part of the personal property (if any) of such company liable to assessment," and by inserting the word "real" before the word "property" in the 16th and 19th lines; and by striking out of the notice mentioned in sub-section 2 the words "of all real property and one-fifth *(or as the case may be)* of all personal property of said company liable to assessment in said municipality," and by substituting therefor the word "thereof"; and by inserting before the word "property" in the 5th line of said notice the word "real." R.S.O., c. 294, s. 54, amended.

7. Section 47 of *The Separate Schools Act* is hereby amended by striking out the words "the second Wednesday in January" in the third and fourth lines of said section, and substituting therefor the words "the day fixed by law for the completion of the assessment roll." R.S.O., c. 294, s. 47, amended.

COPY

OF

ORDER-IN-COUNCIL

AND

REPORT OF COMMITTEE

RE

COMPILATION OF THE IMPERIAL STATUTES

IN FORCE IN THE PROVINCE OF ONTARIO UNDER THE PROVISIONS OF CHAPTER 111, R.S.O., 1897, ETC., ETC.

(NOW CONTAINED IN VOL. III., R.S.O.)

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:

PRINTED AND PUBLISHED BY L. K. CAMERON.
Printer to the King's Most Excellent Majesty.
1902.

TORONTO.
WARWICK BRO'S & RUTTER, PRINTERS.

COPY OF AN ORDER-IN-COUNCIL, APPROVED BY HIS HONOUR THE LIEUTENANT GOVERNOR, THE 17TH DAY OF DECEMBER, A.D., 1900.

Upon consideration of the report of the Honourable the Attorney General, dated 10th December, 1900, the Committee of Council advice that George Smith Holmested, Esquire, Senior Registrar of the High Court of Justice for Ontario, be appointed to make a compilation of the Imperial Statutes in force in the Province of Ontario by virtue of any enactment of the Legislature of the said Province, and that the Honourable John Douglas Armour, Chief Justice of Ontario, the Honourable Sir John Alexander Boyd, Chancellor of Ontario, the Honourable Sir William Ralph Meredith, Chief Justice of the Common Pleas Division of the High Court of Justice, the Honourable William Glenholme Falconbridge, Chief Justice of the Queen's Bench Division of the High Court of Justice, and the Honourable Sir Thomas Wardlaw Taylor, formerly Chief Justice of Manitoba be appointed a Committee to advise upon and supervise Mr. Holmested's work in connection with such compilation.

The Committee further advice the following as general directions or instructions to the aforesaid in respect of the performance of the undertaking :

(1) To prepare a compilation of all Statutes of Great Britain which under the provisions of R. S. O. Cap. 51 sections 25 and 37, Cap. 59, section 37, and Cap. 111 or any other statute of this Province are in force in Ontario.

(2) That any such Statutes as are found to be in Latin, French or in Archaic language, shall according to the judgment of the Committee be re-drafted so that the same may if deemed desirable be made the subject of an act or acts to be passed by the Legislature, and in such case that the originals thereof be omitted from the compilation. But if for any reason the Committee shall deem it desirable that any such statute should be preserved in the language in which it was enacted, the translation if any, as found in the English Revised Statute is to be included in parallel columns :

(3) That all recitals which in the opinion of the Committee are not necessary to the proper understanding of the enactment be omitted and that as a rule only the enacting parts be included in the compilation.

(4) That the compilation be arranged according to subjects following as nearly as may be the arrangement of the Revised Statutes of Ontario.

(5) That all Statutes which the Committee shall consider obsolete be omitted, a table of such being prepared as an appendix.

(6) That a declaratory Act be drafted by the Committee declaring that the Statutes embraced in the compilation are the only British Statutes in force in Ontario by virtue of Provincial Legislation.

(7) That in making the compilation the Committee shall always keep in view the desirability of putting such Statute law in such a shape that it may be easily understood and readily accessible.

Certified,

J. LONSDALE CAPRÉOL,
Asst Clerk, Executive Council.

OSGOODE HALL, January 4, 1902.

The Hon. The Attorney General,

SIR,—I have the honour to transmit herewith the Report of the Committee appointed to supervise the revision and consolidation of the Imperial Statutes in force in Ontario by virtue of Provincial Legislation.

And I have the honour to be, Sir,
Your most obedient servant,
GEO. S HOLMESTED.

TORONTO, December 28th, 1901.

To The Honourable,
SIR OLIVER MOWAT, G. C. M. G., P. C.,
Lieutenant-Governor of the Province of Ontario.

May it please your Honour,—

The Committee appointed by Order-in-Council of your Honour to advise upon and supervise the work in connection with the compilation by George Smith Holmested, Esquire, Senior Registrar of the High Court of Justice for Ontario, pursuant to the instructions and directions contained in the Order-in-Council, of the Imperial Statutes in force in the Province of Ontario by virtue of any enactment of the Legislature of the said Province, have the honour to report as follows :—

In conformity with these instructions the compilation has been made by Mr. Holmested with the advice and under the supervision of the Committee, who have had the opportunity of conferring with the Honourable the Attorney-General on matters of doubt or difficulty during the progress of their work.

The form which the compilation has taken is that of a revision and consolidation of the Imperial enactments required to be dealt with on the same plan as that adopted as to the Statutes of Ontario in the present Revised Statutes, of which it is proposed that the compilation shall constitute Volume 3.

There have been therefore omitted such parts of the Imperial statute law having force in Ontario as relate to subjects and matters which under the provisions of the British North America Act fall under the exclusive jurisdiction and authority of the Parliament of Canada.

The recitals contained in the enactments thus revised and consolidated have been omitted except in one or two instances where it was thought necessary to the proper understanding of particular enactments that they should be retained.

Except in a very few instances it has not been deemed advisable to consolidate the enactments brought into the compilation in the very words of the originals, but it has been thought preferable to alter the language when it was necessary to do so to make it conform to modern linguistic usage and to eliminate words and sentences which appeared to be redundant where it was found practicable to do so without running any risk of altering the sense.

Lest the effect of the revision and consolidation might be taken to be to repeal or modify any parts of the present Revised Statutes or of subsequent Provincial legislation which are inconsistent with the provisions of the compilation, if any such there be, and the inconsistency has escaped the attention of Mr. Holmested and of the Committee, a section (15) designed to obviate that danger has been included in the bill prepared for giving effect to the revision and consolidation.

Acts of the Imperial Parliament which have force in Ontario *ex proprio vigore*, for obvious reasons, have not been revised and consolidated but are included in the appendix. These enactments have been divided into two classes: one embracing enactments of general practical utility, and the other, those which have been deemed not to be of that description. It is proposed that those of the first class shall be printed in full and shall form part Two of the appendix, but as to the latter it is considered that a table of them will suffice, and such a table has been prepared which is to form part Four of the appendix. The table is not to be considered exhaustive but, as is shewn on the face of it, has been prepared for convenience of reference and on that account there seems to be no reason why it should not include enactments dealing with subjects and matters under the exclusive legislative jurisdiction and authority of the Parliament of Canada, and they have been included accordingly.

Certain Imperial enactments of a constitutional or *quasi* constitutional character have not been dealt with otherwise than by including them in the appendix of which it is proposed that they shall form part 1.

The Habeas Corpus Act (31 Charles II, Chapter 2) has been reproduced almost in its entirety and in the language in which it was passed. It forms part Three of the appendix.

Where in the course of their work it has appeared to the Committee that changes should be made in the existing law, bills containing provisions to that end have been prepared and are submitted. These bills bear the following titles:

(1) An Act to provide for the revision of the Statute Law. This bill includes a provision for the express repeal of enactments which are spent or have ceased to have force otherwise than by express and specific repeal, or have by lapse of time and change of circumstances become unnecessary, or the subject matter of them is sufficiently provided for by other enactments or which for other reasons it is desirable should be repealed.

(2) An Act to amend The Marriage Act.

The Marriage Act (R.S.O. Cap. 162) by its nineteenth section requires that "upon the back or at the foot of the printed forms of affidavits to be made by the parties" desiring to contract matrimony "shall be printed a memorandum shewing the degrees of affinity and consanguinity between the parties which bar or hinder the solemnization of marriage between them," and it seems to the Committee that the Act should contain a schedule shewing what these prohibited degrees are. This bill is designed to amend the Act by making provision for such a schedule.

(3) An Act respecting Mortmain and the disposition of land for Charitable uses.

This bill is designed to introduce the provisions of the most recent Imperial legislation on the subject into the law of Ontario, without affecting (see section 7) the provisions of Cap. 112 of the Revised Statutes of Ontario or the savings and exceptions contained in any other Act of this Province.

The Committee have not thought it expedient to deal with Imperial Ecclesiastical legislation in force in Ontario. Such legislation affects practically but one religious body, and it has seemed better, therefore, to exclude it from the present revision and consolidation, leaving it to be dealt with separately and at a later date when it will probably be found more satisfactory to revise and consolidate this branch of the statutory law, both Imperial and Provincial, by bringing it into one enactment.

A schedule (c) has been prepared of certain Imperial Acts (few in number) affecting property and civil rights which the Committee think for various reasons should not be repealed or revised and consolidated.

The Committee in concluding their labours desire to record their appreciation of the ability and assiduity displayed by Mr. Holmested in the performance of the arduous duties which he has had to discharge in the work of compilation.

All which is respectfully submitted.

J. A. BOYD,
W. R. MEREDITH, C. J. C. P.,
CHARLES MOSS, J. A.,
W. G. FALCONBRIDGE, C. J. K. B.,
THOMAS W. TAYLOR.

REPORT

OF THE

INSPECTOR OF SAN JOSÉ SCALE

1901.

(PUBLISHED BY THE ONTARIO DEPARTMENT OF AGRICULTURE, TORONTO.)

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:

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TORONTO.

REPORT

OF THE

INSPECTOR OF SAN JOSE SCALE,

1901.

To the Hon. John Dryden, Minister of Agriculture:

Sir,—I have the honor to present to you herewith my report of some of the more important features of the San Jose Scale investigation of the present year, together with such comments, suggestions and recommendations as existing circumstances seem to require.

During the year very little inspecting was done. Most of the one hundred orchards in which the scale was found on newly planted nursery stock were re-examined and found to be in a very satisfactory condition. A re-examination of the nurseries, which was begun in September, is still in progress, but the larger ones, which include three-fourths of the nursery stock of the Province, are now completed. The work is necessarily slow, as but four men are employed, and only three regularly, as the extensive experiments we are making required the help of one of them on different occasions. This we consider most important work, as it is only by the distribution of infested nursery stock that the scale is likely to be scattered over the country. We hope by very close inspection and the careful fumigating that is being done to prevent this.

In Ohio and New York States nurseries are regularly inspected once a year. Our practice of examining closely every tree in every row of merchantable stock, has been adopted in New York, and all infested trees found are promptly destroyed. The State provides against the transportation of nursery stock not accompanied by a certificate of fumigation, and it is being generally done by the nurserymen.

A greater quantity of spraying material was procured this year than last. One hundred and twenty large barrels of crude petroleum and ninety-seven barrels of whale oil soap were distributed, and went into the hands of a greater number of growers, many of whom were supplied again this year, and have shown their appreciation of the deep interest you are taking in this work, by promptly paying their proportion of the cost, which was returned to the Provincial Treasurer and by him placed to the credit of your Department.

In compliance with your directions, a tour of the oil wells in Western Ontario was made in February last to ascertain the specific gravity of the product of the various oil fields, and if possible locate a domestic article which would be safe to use on fruit trees in combatting the San Jose Scale. To accomplish this proved an arduous and tedious task. More than one hundred tests were made, and sixteen samples of the lightest and cleanest grades were taken, which were subsequently re-tested at home in the presence of others, who agreed with me that the sample from Dutton of a little better than 39 degrees specific gravity would serve our purpose best. Arrangements were made with Mr. David Barr, manager for the new Standard Oil Company, to supply

our requirements. Mr. Barr was very obliging, and so interested in what we were doing that he submitted to considerable inconvenience to help us out. Mr. Jos. Healey remained there while the work was going on, procured barrels, saw them filled from particular wells, and shipped them to their destination.

To obviate the necessity for importing soap, to which objection had been made by the manufacturers, and also to encourage home production, and make soap always available to the orchardists, as you requested, the order was placed with Messrs. Ward and Arthur of Consecon, Prince Edward County. They had on hand a large quantity of whole fish oil from which the finer grades had not been extracted. The potash used was a high grade of first sorts, purchased in Montreal by myself. The soap was made under the supervision of Mr. Culp, who, from beginning to end, weighed the material into the kettles, and shipped the whole lot out before leaving. The proportion of oil and potash greatly exceeded those contained in the soap used the previous year, as shown by analysis.

APPLICATION OF MATERIAL.

Instructions were printed and sent to those who were supplied with material. Owing to the distribution being made late, and the great extent of territory covered, we could not visit them all, but as far as possible these were seen, and such further instructions and assistance given as seemed to be required.

Notwithstanding the pains that were taken to impress the people with the necessity of thorough and careful work in applying these remedies, much of the treating done last year was of an indifferent character, owing to the dangerous qualities of the scab not yet being properly appreciated, to the lack of help, of time and of suitable spraying appliances. For applying expensive material successfully against an insect so persistent and so difficult to reach as the San Jose Scale, a first-class spray pump is necessary, and under existing conditions it is disappointing to find how few really good machines are in use. Growers are also seriously handicapped by an almost entire absence of competent help, especially during this busy season.

Whale Oil Soap. Soap is an expensive material, and there has been a disposition to try to make it go too far, which was a serious mistake. Because whale oil soap applied late will not injure even peach trees, which are less resistive than other fruit trees, on account of its value as a fertilizer, and its being a general insecticide and fungicide, killing many species of insects that winter on the tree alive, and particularly on account of its value in controlling leaf curl, it will certainly pay to treat peach trees for the destruction of this pest with good whale oil soap when enough of it is used, and applied, so thoroughly that the scale on every part of the tree will be saturated. Always treat every tree in the orchard, and in cases of heavy encrustation make a second application before the first is quite dry. The first application is a good preparation for the second, which will penetrate the many layers of scale, and reach the living insects beneath on the wood. But it will not pay to treat only the badly infested trees, as before the season is over many of the others will be equally affected, or the trunks and base of the large limbs, or to spray the trees from one side only, or to use a mixture of less strength than that recommended, as some did. Soap offers no resistance to re-attack, and if many of the scales be left alive reproduction will be so rapid that the original condition of infestation is quickly restored. But where soap was used in sufficient strength and quantity the scale is now materially reduced from what it was at the beginning of the season, the trees are cleaned up and invigorated, leaf curl was controlled, and the fruit of better quality than that of untreated trees. Several instances of good results are reported from the use of a full strength solution of soap against New York plum scale. In the proportion of one-quarter of a pound to the gallon of water, it is much appreciated by gardeners for its benefits in invigorating plants and ridding them of destructive insects. In preparing soap wash we prefer to heat all of the water used, adding the soap when the water is put over the fire. It will then dissolve as the water heats, and become thoroughly distributed and combined with

the mixture. It should not be used on peach trees before the frosts are over, as it will certainly kill the blossom buds if used before that time.

Crude Petroleum. Like soap, crude petroleum was applied in some cases with proper care, and in others with little regard for its effect on either the scale or the trees. Some used it undiluted, and considerably in excess of a quart to a tree of the size of a full-grown peach, as was recommended. The result was that some of the trees upon which it was used were seriously injured, particularly Japan plums and the egg varieties. When oil is used undiluted it apparently accumulates in the cavities to a greater extent than when water is used with it, the same quanitity of oil being more fatal to the tree than when applied diluted. Some of these partially treated orchards in which there is little advantage from the treatment furnish splendid evidence of the usefulness of this remedy, the scale, on the treated portions having been immediately killed. Crude oil applied in April remains fresh until late in the season, and protects the trees from reinfestation, so there is practically no live scale on these treated portions, while those untreated have become gray with encrustation, and in many instances are dead, or have dead parts. This condition is so conspicuous, and the line of demarcation between the treated and untreated so distinct that it is really startling, and at the same time very encouraging for the use of crude oil on all varieties that will withstand it. I have observed no trees which have been entirely freed from scale by the use of crude oil, but there are very fine results where it was used diluted to the proportion of 20 to 25 per cent. with water, and so carfully applied that the trees were lightly and completely covered. Instances of trees which were considerably infested last spring, and were treated in this way, on which a close examination is necessary to find live scale now, are not uncommon.

Some growers who took unusual pains with their treating last spring are disappointed at finding any live scale on their trees now, but they have expected too much. The scale will not be exterminated by a single operation, and perhaps never by spraying. A correct estimate of the advantage of the work may be had by comparing the present condition of trees that were treated with that of those which were similarly affected at the beginning of the season, and were not treated.

Crude petroleum, diluted as above, was used on apples, pears, plums, cherries, currants, etc., without any apparent injury to the trees, and with splendid results in killing the scale. When properly used on vigorous trees we know of no exception to this statement.

Crude petroleum was found useful in destroying lice on live stock. It is conveniently applied by spraying. One gentleman also reports complete success in banishing fleas from his premises.

EXPERIMENTAL WORK.

The experimental work at St. Catharines, comprising eleven tests, was again conducted in an orchard on Lake street, belonging to Mr. Archibald Buchanan.

Three kinds of soaps were used, viz., the fish oil soap made at Consecon by Messrs. Ward and Arthur, and supplied to the people; Good's Philadelphia whale oil soap, manufactured at Philadelphia, and sent on for this test, and a linseed oil soap, said to be especially strong in potash, manufactured by the Imperial Varnish and Color Company of Toronto.

These were used at full strength—2 1-2 pounds to the gallon—and applied liberally to three rows of full-grown peach trees, fifteen trees in each row, reaching across the orchard, so that all varieties there were treated alike, the last week in April.

The Consecon and Philadelphia soaps were about equally effective. The result from these in killing the scale was very pronounced. While it was not exterminated, the infestation was so reduced as to justify the conclusion that the San Jose Scale may be profitably controlled by first-class soap when judiciously applied. Less than 2 1-2 pounds to the Imperial gallon was proved ineffectual. The Toronto soap had less effect in killing the scale. The same result followed its use last year, and it would

seem either that linseed oil has not the qualities suitable for this work, or that the excess of potash neutralized its effect.

Trees treated in this experiment plainly showed that whale oil soap, apart from its value as an insecticide, is also a fungicide particularly active in the destruction of leaf curl. The trees being thus relieved from fungi and insect pests, and invigorated by the potash application, were made cleaner in appearance, had luxuriant foliage, and fruit larger and higher colored than that of untreated trees.

Crude Petroleum.

Ontario crude petroleum of 39 degrees specific gravity was tried in comparison with a lighter grade of 44 degrees obtained from Titusville, Pennsylvania. Fifteen large peach trees were treated with each of these oils, undiluted. It was the intention to use not more than one quart per tree, but with the finest nozzle we had it was found impossible to make so small a quantity properly cover a tree, and considerable more was used, with the result that every tree so treated was killed. The nozzle was as fine as any in common use, and recognizing the necessity for a smaller opening we have since prepared a series of much finer ones. The Vermorel nozzles usually supplied by manufacturers have openings ranging from 1-14th to 1-20th of an inch. The sizes which, with the assistance of Mr. B. S. Hicks, the obliging Burlington watchmaker, we have made are 1-25th, 1-33rd, 1-40th, 1-50th and 1-66th of an inch, as determined under the microscope, all of which will spray crude oil without clogging. The ordinary Vermorel discharges the material so freely it is impossible to handle it with sufficient rapidity to make a light application. With one of the smaller sizes a barrel of mixture cannot be emptied in a day, which makes it easily possible to cover a full-grown peach tree with even less than one quart of oil. I much prefer a fine nozzle for applying any mixture, especially if it be strong.

These oils were also tried diluted to 20 per cent. with water, on the same number of trees, with better ultimate results from the Ontario oil than from the American oil. The American oil apparently killed the scale just as well, but the superior resistive qualities of the Canadian having better protected the trees from re-attack accounts for their present advantage. The Canadian oil, however, proved slightly more injurious to these peach trees.

Crude Petroleum and Soap,

In our experiments this mixture was used in the proportion of 25 per cent. crude oil with 1 pound of soap added to each gallon of water, and applied to fifteen large peach trees, with no injury whatever to the trees and much less effect on the scale than was produced by 18 per cent. of oil with the same quantity of soap last year. Much better work in killing the scale was done with 10 to 15 per cent. of oil with water alone, but very small percentages are hard to control. The effect of soap in this mixture is to lessen the severity of the oil treatment. We attribute the great variation from the results obtained by the earlier test to the different quality of the oil which this year's soap contains, so affecting the crude petroleum that the larger quantity in this year's experiment had less effect than the proportions previously used. Oil treatment is cheap, it is also effective in killing the scale, and for these reasons it is desirable to ascertain some way of using it on peach trees with less risk.

Fumigation.

Fumigation with hydrocyanic acid gas was extensively tried, and has proved to be altogether the most reliable method for killing the scale. Over 300 trees were treated in April and others at intervals during the summer. It is extremely satisfactory in killing the scale, without in any way affecting the trees or even the buds. In summer the work must be performed at night, and with a somewhat less strength of gas, to avoid injuring the foliage. Most of this treating was done with 25-100 of a

gramme of cyanide of potash to the cubic foot of space enclosed, and the trees left exposed to the gas 45 minutes; but in some of the work during the summer 20-100 was used with apparently perfect results in killing the scale, the exposure being 35 minutes. Branches from these trees were sent to several experiment stations for examination, and the entomologists at these points have had no better success in finding live scale on them than we had ourselves. These trees were apparently clean, as no live scale has been found on them by anyone since they were treated, which is true of all of this work, except when fumigated trees were re-infested from outside. At St. Catharines the trees treated were surrounded by others badly affected, and became re-infected in the course of the summer. As this method of treating is somewhat expensive, and it affords no resistance to re-attack, it is especially desirable that there be no opportunity for re-infestation, which is most likely to occur from untreated trees in adjoining rows, if the work be done during the breeding season. That the scale is more susceptible when active than when dormant we think is beyond question, the poisonous gas being absorbed by inhalation, which in dormancy is slight. To obtain information of this matter Prof. Lowe of the Geneva, N.Y., Experiment Station, conducted a series of experiments extending from December last to June of the present year. In these tests Prof. Lowe used .18, .25, and .3 of a gramme per cubic foot enclosed and found that during low temperatures .25 of a gramme—the proportion commonly used in fumigating dormant nursery stock—with an exposure of 45 minutes did not affect the scale, and that .3 of a gramme with 45 minutes exposure used at the same time killed it; and, further, that .18 of a gramme, with 30 minutes exposure did perfect work in June. This corresponds with the results we obtained in September from .2 of a gramme exposed 35 minutes.

We have two sheet tents for use on large trees, one 24 feet square, made of heavy factory cotton, and the other 38 feet square, made of 8-ounce duck. We also have a box tent, having one side removable, 5 x 5 x 7 feet with a hood, six feet high and 18 inches at the top, supported by four rafters. The tents are all treated with boiled linseed oil. The box tent is a most convenient device for fumigating small trees of upright growth not more than thirteen feet in height, and by roping in the outer branches it will cover a tree of considerable size. The cost of the chemicals for this tent is 5 cents per charge. Besides the danger from reinfestation the tents which are expensive, have not been durable, and these are most serious drawbacks to fumigation in orchards. With tents more durable I consider this method entirely practicable for all isolated and valuable trees that may be conveniently covered with a tent. The time intervening between the scale regaining activity and breeding—say from April 1st to the middle of June—is most satisfactory in obviating the danger of re-infestation while the work is in progress.

Dr. Wm. Saunders of Ottawa suggests that steeping the cotton for one hour in a solution of 5 pounds of alum to the barrel of water, before treating with linseed oil in the usual way, might have the effect of preserving them.

Lime, Sulphur and Salt.

Lime, sulphur and salt, the popular California remedy, was tried, and gave very encouraging results both in killing the scale and cleaning up the trees under what are usually accepted as adverse weather conditions. Fifteen large peach trees were treated with the mixture in the proportion of 35 pounds of lime, 15 pounds of sulphur and 15 pounds of salt, with enough water to make 40 gallons of wash. This was boiled in an iron kettle three hours and the sulphur thoroughly incorporated. It was applied to the trees on the afternoon of the first day of May while yet very hot, and covered them completely. The spraying was finished in a light rain, which increased to a heavy rain, and continued all night and part of the next day. Five days fine weather followed, then four days rain, then six days fine, then two days rain, then one day fine, then two days rain, then one day fine, then eight days rain, which completed the wettest May I ever knew. It is generally believed the success of this treat-

ment in California is due to the absence of rainfall, and that in any case a couple of weeks of dry weather immediately following the application are indispensable to its success. This work was closely watched by the neighbors all the way through, and the concensus of opinion now is that there was an entire absence of leaf curl, the foliage was plentiful and well developed, the wood was cleaner, and the fruit larger, higher colored and more plentiful, than on adjoining trees. In this experiment as in the others the treated row reached across the orchard, and all varieties present were included.

The very promising indications from this St. Catharines work led to an extended inquiry as to what use had been made of this remedy. The replies are disappointing, and show distinctly that the favorite remedy which in many parts of California has superseded all others, has not received even so much as a fair trial in the East. It was tried experimentally last spring by Dr. Howard, Chief Entomologist at Washington, D.C., and by the growers in Burlington County, New Jersey, with, they report, unexpectedly good results. The experience with this mixture in the East is too limited to justify speaking very definitely about it, but as an all-round remedy, insecticide and fungicide, it promises so remarkably well that we shall be pleased indeed to have as many as will to join us in making further experiments next April and report results.

The proportions for this work may be varied to almost any extent. A good pump will spray two pounds of lime to the gallon of mixture, without clogging, and if the lime be good, and properly slacked, there will be no settlings in the barrel. In his experiment Dr. Howard used thirty pounds of lime, twenty pounds of sulphur and fifteen pounds of salt, in fifty imperial gallons of mixture, which with our lime makes a light covering. The proportions recommended from California are 35 pounds of lime, 15 pounds of sulphur, and 15 pounds of salt, in 50 imperial gallons of mixture. The California people suggest that a larger proportion of lime and sulphur than they use might be advantageous in the east, and that with them salt is not an essential. In our recent experiments to determine the respective qualities of grey and white lime, their behavior in the process of preparation, application to the trees and subsequent durability, we made a large number of tests, in some of which salt was omitted, ranging from 1-2 pound to two pounds of lime to the gallon of mixture. As far as we have gone white lime slakes stronger than the grey, but no difficulty was experienced in applying either. A wash containing only 1-2 a pound of lime to the gallon of mixture makes a very light covering indeed. The sulphur remains exposed, is readily wiped off by the finger, and would be likely to be removed by rain, or even a high wind. A wash having two pounds of lime to the gallon of mixture makes a covering so thick and heavy that it breaks and scales off when the trees are swayed by the wind. After numerous tests we have fixed upon 35 pounds of lime, 15 pounds of sulphur and 10 pounds of salt in 30 gallons of mixture as the proportions most likely to give satisfaction. This did not break up, and makes sufficient body to hold the sulphur beneath it in contact with the bark.

In California the cooking is mostly done by steam generated in furnaces for the purpose, and piped to barrels, which is much more convenient and economical than cooking in a kettle over a fire as we were obliged to do.

In preparing the mixture we used a large kettle, in which was placed about 15 gallons of water, to which the sulphur and salt were added and then brought to a boil, then the lime was thrown in, adding hot water from another kettle if necessary to prevent burning, when the lime was slacked we added still more hot water, boiled two to three hours, increased the quantity to 30 gallons, with hot water, and applied while hot.

With suitable cooking appliances the preparation of this mixture is not so serious an undertaking as it may appear. At no time will the mixture work as well as when perfectly fresh. Some inconvenience may be avoided by removing the screen from the bottom of the suction pipe of the pump.

Mineral Water.

The kindly interest shown by those who have suggested remedies is much appreciated by me, and we are glad to work out any suggestions that are promising and determine their usefulness by actual trial.

At the oil fields a large quantity of water strongly impregnated with sulphur, etc., is pumped from the wells with the crude oil and is going to waste continually. My attention was repeatedly directed to this as a probable remedy for the scale. Mr. J. H. Fairbanks of Petrolea, very kindly proposed sending us a quantity of this mineral water for experiment, which he did, free of charge. This was used in our experimental block, but unfortunately had no appreciable effect on the scale as the latter multiplied as rapidly as on untreated trees. As a fungicide its effect was very much better.

Poisoning.

Alfred Boultby, M.D., of Waterford, suggested that by introducing poison into the trees the sap might take it up and the scale be killed by feeding on it, naming corrosive sublimate as a suitable agent. Cyanide of potash was also used in different orchards in all cases on trees that were considerably affected with scale. The poison had no effect whatever, as the trees became rapidly encrusted.

Parasites.

As referred to in my last report, an attempt was made to introduce the parasite Alphelinus fuscipennis, which Prof. Johnson had spoken of as being active in the south. During the first week in May a large parcel of twigs, which had been cut from an orchard in Maryland, where it was known to be plentiful last year, were received. The twigs were infested with scale, which were supposed to contain the parasites. These twigs were promptly tied up in infested Ontario orchards. Down to the present time we have no trace of them. They may possibly develop at a later date. The mature insect somewhat resembles a male scale, but has four wings and is readily distinguished.

When examining specimens I have occasionally met with mites which may feed on the scale, but in no case were they sufficiently plentiful to have much effect.

The little black lady bird (Pentilla misella) is widely distributed, being present possibly in every orchard in the country, but I have not observed it abundant or at all in proportion with the scale except in a large orchard near Chatham. Here they were very plentiful indeed in October, and were feeding on the scale. It will be interesting to know how these have wintered, as they are said not to winter so successfully as the scale.

FURTHER EXPERIMENTS.

Not having had experience as to the injurious effects of crude petroleum to the foliage, on the 18th of June I treated apples, pears, plums, cherries and peaches in my own orchards. 20 per cent. of oil was used with water and the leaves showed the oil for two weeks. The apples and peaches suffered most, but in no case was there serious loss of foliage. A month later I sprayed five four-year-old fruiting peach trees, two with undiluted oil and three with oil diluted to 20 per cent. with water. The fruit in both cases being blackened with the oil. The trees treated with undiluted oil lost probably one-third of their foliage, and the others very little. When mature the fruit had no appearance, odor or flavor of oil, but was very fine. At this writing the fruit buds on these trees have not suffered any injury whatever. A fine Vermorel nozzle was used. I would not hesitate to apply crude petroleum lightly to badly infested trees in summer.

Mr. Albert Lockwood of Niagara township has a fine pear and plum orchard of 385 trees, in which scale was found on a few trees two years ago. This year every tree in the orchard was infested. A great many were encrusted and several had already succumbed to the attack. The pear trees bore an abundant crop this year, and noticing that it was not being harvested, was informed by the owner that the fruit was so badly disfigured by the scale he could find no market for it. An examination showed not only the truth of this assertion, but also that some of the trees were so closely occupied that the young scales for want of space were actually climbing over one another. It was clear that if nothing were done many of the trees would not survive the winter, and with the owner's consent we decided to treat the whole orchard, and if possible save it as an object lesson of what might be done. As many of the neighbors and leading men of the district as could be seen were invited to inspect it before the treating began. We trust that the interest shown at that time will be continued, and that those who visited the orchard will note closely the outcome of the work. Fifteen of the trees were fumigated, some of them with .25 of a gramme exposed 45 minutes and others with .2 of a gramme, exposed 35 minutes, with equally good results. No live scale has been found on any of these trees since the treating was done, except in one case in which the chemicals used had been in stock for a long time and which the chemist would not guarantee. This illustrates the necessity of using only fresh chemicals of full strength and purity. In this work the chemicals cost 5 cents per charge.

The remainder of the orchard was treated with twenty-five gallons of crude petroleum, diluted to 25 per cent. with water, about 1-2 pint and at a cost of 1-2 cent per tree for material. This was done with a fine Vermorel nozzle, and completed on the 27th of September. It was surprising how well so small a quantity of oil reached the wood through the foliage, which was at that time on some of the trees very dense. A fairly perfect application was made, and the result in killing the scale is, under the circumstances, highly satisfactory. The terrible drain upon the trees was stopped; very little scale escaping. We hope by another light application late in the spring to reduce the infestation to a very narrow limit indeed.

INCREASE AND SPREAD.

The question as to whether or not the San Jose Scale exists in Ontario is no longer raised, and the feeling of indifference which was so prominent early in the investigation is in the old centres of infestation now superseded by that of deep concern. Outside of these sections the scale has been found at very few new points, which speaks well for the early inspection. This is extremely encouraging, as many specimens of other scales which were mistaken for San Jose have been received from widely separated localities. Some of these localities were visited, the people seen, and informed of its habits and appearance on the tree, which in every instance was apparently much appreciated. By request of the growers several meetings were attended and the matter fully discussed, and from the interest shown at these meetings and elsewhere, by growers from distant points visiting the infested sections for information, and in various other ways, we think if the genuine San Jose had been found outside of these it would have been reported.

Dr. Fletcher of Ottawa, who is a close student of insects affecting the interests of agriculturists, made a tour with me through some of the worst infested sections, and expressed much surprise at the progress the scale had made, and at the apathy of some of the people with such splendid evidence before them of the usefuiness of the remedies.

In the original infestations—the districts in which the scale was first located—the increase and distribution was greater than ever before, and much greater than we had previously thought possible. The area of these infested sections is continually increasing, by the scale quietly reaching out by its own natural methods of distribution. It is impossible to account for the wonderful increase of scale in some orchards, and comparatively little in others. When no intelligent effort was made

to control the pest the conditions prevailing in these sections afford good reason for alarm. Orchards in which only a few trees were infested last year have the scale on every tree this year, and many of those which were considerably infested last year are now grey with it. The evidence of its destructiveness promised in last year's report is now conspicuous in all sections where it had become established. Fruit trees of all kinds have died from the attack, not only peaches but plums, pears, and even apples which were supposed to be too resistive to be seriously affected by the scale. The spectacle of large and otherwise thrifty orchards comprising hundreds of trees wholly devastated by the scale, already exists in Ontario. Peach orchards which bore a full crop in 1900, though badly affected then, but not noticeably weakened and which bore some fruit this year, are now practically dead. The scale became so plentiful in September the trees could not withstand the drain, and some apple orchards are in little better condition, especially blocks of greenings.

That the San Jose scale has remarkable reproductive ability was exemplified by its marvellous fertility during last September and October, which in some instances was incomprehensible, and beyond description. It has also the quality of spreading very rapidly through a fruit section, and if it becomes plentiful on only one tree in an orchard, and distributes, it is impossible to determine to what limit is has gone. Anything which moves may carry it, but in my judgment the wind is responsible to a greater degree than any other agent for its rapid dissemination, especially from trees that are already so occupied with scale there remains no opportunity to fix, in which the creeping larvae, having accumulated, are caught up by violent gales and scattered far and wide. No infestation should be allowed to reach this condition, but if it does occur there should be no delay in destroying such trees or in treating them, if there be sufficient vigor left to warrant treating. Under no circumstances should such trees be left a menace to the surroundings.

OBSERVATIONS IN OHIO.

At the middle of September I was honored with a visit from Prof. F. M. Webster, the Ohio State Entomologist, who came with his wife and remained nearly a week at my home at Burlington. This was an opportunity for me which I appreciated and fully improved. We visited different sections of the country, and had long talks about the scale and the best practice in dealing with it. His visit terminated with an urgent request that I should go with him over his elaborate work in Ohio and assist in determining the issue. This was a splendid chance for getting definite particulars already worked out, so accordingly, with your approval, the evening of October 21st found me at Painesville. Dr. Fletcher of Ottawa, our Dominion Entomologist, met me at Buffalo, and next morning we were joined by Prof. Webster and Prof. Forbes, State Entomologist of Illinois, who arrived late, and by two of Prof. Webster's assistants, who remained with us throughout the trip, explained the original conditions of the localities visited, and what had been done, which enabled us better to determine what had been accomplished.

The first point visited was Mentor, a few miles west of Painesville, where there is an infestation of considerable extent, including the Garfield estate, the home of the martyred President. We next went to Lakeside, then to Catawba Island and then to Toledo, at the extreme west end of Lake Erie.

In his very extensive work in Ohio Prof. Webster used only whale oil soap, and recommended it. The State took no responsibility where crude petroleum was used. A soap mixture of full strength was applied very liberally, which is the only way soap can be used effectively. The growers treated a large area themselves, and infested orchards that were not sprayed by the owners were treated by the State, and the expense charged against the land. Some very fine results were obtained, especially from the work done by the State. One splendid effect of this universal treating is to have almost entirely prevented spreading, for there is very little distribution from trees on which the infestation had been well reduced by treatment. Many of the growers at Catawba Island and about Lakeside are using crude petroleum. Some

use light oil and others heavy oil diluted and undiluted on their peach trees with results which they considered satisfactory. In most cases the oil was applied with such exquisite care that little injury to the trees followed, and the scale is well controlled. Mr. J. K. Southard of Lakeside has again had splendid success in keeping the infestation on his peach trees well below the danger point, with 15 per cent. or less of crude petroleum. Mr. Southard's spraying was singularly well done, and the results are very encouraging indeed.

I notice that where the best work was done the nozzles used had smaller openings than those in common use here. In some cases, however, peach trees got too much oil and suffered seriously, and there is danger that the success of this year's work may induce less care, and that the treating done next spring may be even more disastrous. In the principal infested sections in Ohio the growers are becoming very much interested in controlling the San Jose Scale. Their efforts this year were so successful that they are encouraged, and declare their intention to continue the fight with increased energy. They say they can and will keep the scale in check.

The lessons learned in Ohio were chiefly corroborative, but extremely useful in establishing previous conclusions.

Recent letters from New Jersey tell of good success in controlling the pest there. Mr. Horace Roberts of Moorestown writes that he used crude petroleum in the spring, and whale oil soap during the summer, with such success in his orchards, of 20,000 trees, that he will not lose over 50 trees this year from all causes. Mr. Roberts has every confidence in being able to control the scale, and will increase his orchards by 70 acres next spring.

The San Jose Scale is the San Jose Scale wherever it is met. In Ohio, New Jersey, Maryland, and other places where I have seen it abroad, it is just the same as in Ontario, and its behavior under treatment and that of the trees are identical with ours. Specimens of infested branches cut from Ontario orchards and sent to Washington, D.C., and compared under the microscope with specimens from New Jersey, Maryland and Georgia showed no difference in the thickness of the cover scale. The only difference reported from this examination was that on the specimens from points furthest north the cover scale was somewhat more closely attached to the wood.

PREPARATION OF TREES.

The conditions which are already fully explained clearly show the necessity for immediate action on the part of the growers, many of whom are disposed to put up a strong fight.

To successfully combat a pest so subtle and having such wonderful power of reproduction as the San Jose scale, it is indispensable that every advantage be secured. One essential which so far has not generally been attended to by a good many of those who have sprayed is the proper preparation of the trees by relieving them of all of the top which can well be spared both by thinning and cutting back, and by carefully scraping from the trunks and large limbs all loose bark and moss. The larvae have such a habit of hiding and of getting under the outer bark and into the deep cracks where the bark is more tender, that it is of first importance that everything which would prevent the spray reaching them should be removed. In instances where this was carefully attended to, the proportion of scale remaining alive after treatment is very much reduced. Much more satisfactory work in killing the scale is done on young, smooth-barked trees than on those which are older, and the smoother we make old trees before treatment the better will be the result. The sprays kill only by contact, and if the scale be killed it must be hit.

PUMPS.

The machine with which the sprays are applied should be perfect, or as nearly so as it is possible to have it. Most of the old contraptions upon which reliance is placed are disappointing in the extreme, and there is nothing more frequently re-

sponsible for the sudden discontinuance of work, when the job is only partly done, than a broken or balky pump.

A reliable up-to-date pump is indispensable. The best is the cheapest. It should be made of good material, of brass, or at least brass working parts, which fit. The discharge pipe should be provided with a stopcock to return the mixture to the barrel when it is necessary to relieve the pressure. The hose should be heavy enough to prevent doubling upon itself, and to give sufficient pressure without danger of bursting, and at least 15 feet long, to allow the operator privilege in reaching every part of the tree. The extension pipe should be in sections, say 15, 30 and 60 inches, joined with couplings. This will furnish seven convenient lengths, 15, 30, 45, 60, 75, 90 and 105 inches. Every extension pipe should be provided with a stopcock, and there is great advantage in using a pipe not longer than is necessary for the work in hand. Fifteen inches is enough for currants, gooseberries, etc. Last spring two of my men sprayed 30,000 in a week with one pump and two lines of hose. One drove the horse and sprayed, the other pumped and sprayed and the shortness of the pipe enabled them to control it readily with one hand. A fine Vermorel nozzle is preferable for applying any mixture, and if the mixture be strong it enables the operator better to control the quantity, makes a more perfect covering, and saves material. These very fine nozzles are now supplied by manufacturers. The nozzles may have either direct, oblique or lateral discharge, according to the work. An oblique discharge may be got by attaching an ordinary nozzle to a short piece of pipe, which had been bent to an angle of 45 degrees, and a lateral discharge by attaching an elbow and nipple to a straight pipe. The advantages of an indirect discharge in treating all sides of the limbs and every portion of the tree will be better understood when tried.

DRESS.

Much of the unpleasantness for the workmen and inconvenience in spraying arises from an incomplete or improper preparation in the matter of dress. Men who would not care to work in a rain without suitable covering are often improperly protected against the worse conditions of spraying. One of the most suitable coverings is a sailor's oilskin suit and sou'wester, which are light, impervious to wind and water, and not liable to crack. Head covering should be soft and extend in front to protect the eyes and behind to protect the neck. It is always desirable to protect the hands with rubber gloves, which should be in size quite too large.

MAINTAINING VIGOR.

Since it is only healthy, vigorous orchards—those in which attention has been given to the control of all insects and fungous diseases, pruning, fertilizing and proper cultivation that produce sufficient proportion of merchantable fruit to be really profitable—expenditure in this direction will be abundantly repaid.

Unlike the borers, which prefer weakened trees, the scale multiplies more rapidly on those which are vigorous, the food being more plentiful. But notwithstanding this quality the only means of furnishing an orchard with power to resist such an attack is by maintaining its vigor. Weakened trees are often only an encumbrance. They do not successfully resist either frost or treatment, and if infested by the scale quickly succumb. Peaches are less resistive than other fruit trees, and consequently especial pains should be taken to sustain them.

WHEN TO SPRAY.

I am not in favor of winter treatment. Insects are more susceptible and the trees more resistive in the spring after growth starts. Low temperatures seriously interfere with spraying, as neither the pumps nor material work so satisfactorily, and the discomfort attending the operation at this season usually results in an imperfect application. The time of the orchardist can be fully occupied with preparing the

trees and other work which may be advantageously done at this season, and the way cleared for doing the spraying at the most effective time, which one cannot afford to miss when using expensive remedies. A knowledge of the life history and habits of the insect to be operated upon will greatly assist in determining its most vulnerable season. The Red Plum Scale fixes and the Pear Psylla begins to lay eggs from the middle to the end of April, according to the weather condtiions which have prevailed, and should be destroyed before this takes place. The San Jose Scale and all other insects that winter on the trees alive, are more susceptible at the end of April, or as late as possible before the blossoms open, and because of their activity the trees are correspondingly more resistive than at an earlier date. Aphis and clover mite are not destroyed until the eggs are hatched, which is about the time the buds begin to open. Soap, even when recently used, will not prevent the scales from fixing, and if applied early will destroy the blossom buds. Crude petroleum, if used then, will remain fresh to a later date than if applied in winter, catch the larva from overwintered eggs and deter borers. Whether the treatment be with kerosene, whale oil soap, crude petroleum, a combination of these, or lime, sulphur and salt, I would treat Psylla and Lecanium early in April, and the San Jose Scale and trees not infested, as late as possible before the buds open. Summer treating should be done as early as it is practicable to do it. Apples should be treated first, pears next, then the hardier varieties of plums, then the more tender varieties and lastly peaches, allowing sufficient time to complete the work before the buds open.

I am much indebted to Mr. Robert Thompson of St. Catharines, Mr. J. Fred Smith of Glanford, and Mr. Jos. Healey and Mr. Wm. Weir of Niagara for their untiring assistance in carrying on the work of the present year, in providing, distributing and collecting for, the material, assisting the people in using it, and in conducting a series of experiments, some of which are so recent we cannot yet speak definitely of the results. We propose trying a larger number of experiments next spring, adding some that are, so far as we know, entirely new. By distributing the material earlier this year we hope to have more time to devote to the people during the spraying season.

CONCLUSIONS.

The developments of the present year show conclusively the necessity for immediate action on the part of the growers. The unprecedented multiplication of the scale and its disastrous effect upon the trees clearly demonstrate the consequences of neglect. The scale has been successfully controlled both at home and abroad. In Ohio the growers will continue the fight with increased energy, and in New Jersey, where the scale was first introduced into the east, they are so encouraged with their success in controlling it that large orchards are being planted. Here in Ontario we have splendid examples of the usefulness of the remedies. When these were properly applied neither the trees nor the fruit was injured, and the scale is not only held in check, but the infestation reduced much below what it was at the beginning of the season.

The success or failure of the remedies remains with the growers themselves. Careful work will be attended with success and indifferent work with disappointment.

In dealing with any kind of insects there is great advantage in being familiar with their life history. Growers should also study how they will be affected by the remedies; then use them at the proper time.

Under no circumstances should trees be allowed to become badly infested, as the scale is much more difficult to kill when encrustation occurs. There is little distribution from slightly infested trees, which furnish abundant opportunity to fix, or from trees that have been thoroughly treated, but on encrusted trees there is so little space remaining the young larvae soon accumulate and spread to adjoining trees. Badly infested trees are rapidly weakened, offering little resistance to either scale or treatment. Such should be treated during the summer and no tree ever allowed to become encrusted.

Infested scions should be carefully avoided and all buds and scions fumigated.

The quality of the material in all remedies is of the first importance. We have confidence in the quality and uniformity of the remedies supplied this year. In treating large orchards their respective cost is always a prominent factor. We have found in treating a tree of the size of a full-grown peach, the cost of material alone to be as follows:—Crude petroleum, 2 cents; lime, sulphur, and salt, 3 cents; whale oil soap, 9 to 12 cents; and fumigation, 15 to 18 cents.

In treating peach trees for scale the full proportion of 2 1-2 pounds of soap to the gallon of water should be used, and even 2½ pounds to the gallon of mixture is not too strong for badly infested trees. One pound to the gallon will effectually destroy leaf curl. Three-quarters of a pound and even one-half pound of this year's make of soap are reported to have been entirely successful in controlling this fungus, with splendid effect upon the trees and fruit. One-quarter of a pound was in some instances found almost too strong for the foliage. We would, however, recommend this quantity for use on trees in leaf.

The qualities which most successfully prevail against the efforts being made to control the scale are its wonderful fecundity and habit of spreading. Hence the necessity for reducing it as much as possible by very thorough work in treating.

Of the sprays used against the scale crude petroleum has proved the most effective, and it is cheap, and for these reasons we would recommend its use on all trees that will withstand it. We have in Ontario an excellent grade. When used in the proportion of 20 per cent. with water the tender varieties of plums were not injured. In no case should crude petroleum be used on peach trees that have been weakened from any cause. It is a strong remedy, and must never be applied in excess of what is necessary to penetrate encrustation. Every part of the tree must be reached, but the spray must not be directed too long against any part of it. Special attention should be given to the inside of the branches, the twigs and deep cracks in the bark, for at these points some scales frequently escape treatment. Tender trees have been killed by excessive applications. It is safer to use crude petroleum diluted to 20 or 25 per cent. with water and on peach trees to 15 per cent. which is effective, and must be applied with a combination emulsion pump. Peach trees do not withstand crude petroleum, except in very small quantities. I cannot recommend crude petroleum for general use on peach trees, and do not wish to be misunderstood.

There is no treatment so effective in killing the scale without injury to the trees as hydrocyanic acid gas. For valuable and isolated trees of moderate size I prefer this method. The cost of the tents and the danger from re-infestation are the principal objections to its use.

I would strongly urge the growers to try the California remedy, lime, sulphur, and salt. Its action in killing scale, destroying fungus and invigorating the trees has been with us very successful. It is safe to use on all kinds of trees, and is one of the cheapest remedies known. Any good spray pump will apply it when properly prepared and used while hot. We recommend 35 pounds of lime, 15 pounds of sulphur and 10 pounds of salt, in 30 gallons of mixture, as the most satisfactory proportions.

In using expensive remedies against so dangerous an enemy as the San Jose scale the growers should make it a point to secure every advantage The trees should be prepared, suitable material, pump and dress provided, and the work done at the most effective time.

Large trees cannot be successfully sprayed from the ground. An elevated platform on the waggon with the pump, which will place one of the operators eight or ten feet up, is necessary.

If the fruit growers follow the recommendations indicated I have every confidence in the scale being controlled.

I remain, dear sir, yours very respectfully,

GEORGE E. FISHER.

Freeman, Dec. 31st, 1901.

INSTRUCTIONS FOR SPRAYING.

1. Trees must be thoroughly pruned, and all rough bark and lichen removed.

2. Have a sufficient supply of material on hand, and a proper pump for applying it.

3. Do not spray the trees when wet.

4. Thoroughness is imperative.

5. Soap can be used most effectively during the swelling of the buds; even if a few blossoms are open, no harm will ensue. An earlier application will destroy the fruit buds of tender trees. The trees should be sprayed until every part is saturated. The inside of the limbs, the twigs and crevices should have especial attention.

For work at this stage, soap should be used in the proportion of 2½ pounds to the gallon of water where the scale exists, and one pound to the gallon when operating only against fungus. It should be first dissolved in a separate vessel, then strained into the barrel of the pump, and is more effective when applied hot. One and one-half gallons of the mixture is necessary for a full grown peach tree. We prefer heating all of the water, and if the soap be added when the water is put over the fire it will be better distributed and combined with the mixture.

6. Any good force pump provided with an abundant supply of hose, an extension pipe and a suitable nozzle, will apply the soap.

7. If undiluted crude petroleum be used, the least possible quantity of oil that will cover every part of the tree should be applied with the very finest Vermorel nozzle. It is safer to use oil diluted to 20 to 25 per cent. with water. The Vermorel nozzle, either coarse or fine to suit the work, is best. While every part of the tree must be reached, no part should be covered twice with oil. A reliable combination pump only should be used in applying mechanical mixtures.

8. Treat for Lecanium and Pear Psylla early in April; for San Jose Scale and other purposes as late as possible before the beds open. First apple, then pear, then the hardier varieties of plums, then the tender varieties, and last, peach, allowing sufficient time to complete the work.

9. For summer spraying use kerosene, 10 per cent. with water, on bright, airy days, which will promote evaporation, or whale oil soap, one quarter pound to the gallon of water, whenever practicable.

For successful spraying a first class equipment is necessary. The valves should act promptly, and hold all they get. The hose should be heavy enough to give sufficient pressure without danger of bursting, and at least 15 feet long, to allow the operator privilege in reaching every part of the tree.

The extension pipe should be in sections, 15, 30 and 60 inches, joined with couplings. This will give seven convenient lengths, suitable for any work, and when all in use makes a pipe about nine feet long. Every extension pipe should be provided with a stopcock. The nozzle may have either direct, oblique or lateral discharge, according to the work in hand. An oblique discharge may be got by attaching an ordinary nozzle to a short piece of pipe which had been bent to an angle of 45 degrees, and a lateral discharge by attaching an elbow and nipple to a straight pipe. The advantages of indirect discharge in treating all sides of the limbs and every portion of the tree, will be better understood when tried. Try it.

REPORT

OF THE

SUGAR BEET EXPERIMENTS

IN

ONTARIO

1901.

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SUGAR BEET EXPERIMENTS IN ONTARIO

1901.

To the Honorable John Dryden, Minister of Agriculture :

Dear Sir,—These experiments are a continuation of those conducted in 1900, a report of which was published by the Ontario Department of Agriculture (reprinted in Bulletin 113); but, while these of 1900 were made in only three localities, viz., Aylmer, Welland, and Newmarket, those of 1901 have been distributed over a much wider territory, extending west of Toronto one hundred and thirty-six miles to Alvinston, and east of Toronto one hundred and twelve miles to Belleville. The results in this report have been obtained from farms surrounding fifteen different places : Alvinston, Belleville, Berlin, Cayuga, Clinton, Dunnville, Lindsay, London, Mount Forest, Peterboro', Simcoe, Walkerton, Waterford, and Whitby. In general, the methods adopted as regards selection of land, distribution of seed, planting, cultivation, harvesting, testing, etc., have been similar to those outlined in Bulletin 113.

Competent and trustworthy inspectors were selected, who, under my instruction, acted among the farmers as instructors, whereby proper and uniform methods of cultivation were practised and considerable practical instruction in cultivation given to a large number.

Seeding was commenced the latter part of April and concluded, except where delayed by wet soil, early in May.

Samples of beets for analysis were lifted from the patches in August, when the beets were immature and growing, and again late in Autumn, after they had advanced well in maturity, as evidenced by the high content of sugar and purity. The samples lifted were expressed to the Ontario Agricultural College, Guelph, and analyzed, as was done in the experiments of 1900.

Upon the whole, 1901 was a good sugar beet year, particularly during the summer and autumn, which were more favorable for the growth and the maturity of the beet, than these seasons were in 1900, while the early summer in 1901 was less favorable for germination than that in 1900. The experiments of these two years in the cultivation of sugar beets conclusively demonstrate the adaptability of this crop to our soil and climate, and indicate the probability of the cultivation of the beet for sugar production becoming within the next ten years rather extensive in Ontario.

At the time of the distribution of the seed, every experimenter was given a copy of the following circular, many of whom, as requested, returned them at the conclusion of the experiment.

Circular of Instructions.

Fill in accurately each item in the report as the experiment proceeds, and when concluded, immediately mail this report to A. E. Shuttleworth, O. A. C., Guelph.

The usual methods of cultivation and manuring practised in growing mangels, turnips, or potatoes would, if followed in the cultivation of sugar beets, produce an unprofitable crop for factory purposes.

Soil. The beet does best in a warm, moist soil, having an open subsoil which should be also naturally warm and moist.

Manure. The best results can be procured only when there are available for the plant in the right form and quantity in the presence of suitable soil conditions, the four most important constituents in the nourishment of beets, viz.: nitrogen, phosphoric acid, potash and lime. It is well to apply well decomposed farm-yard manure in autumn, or if green to a preceding crop. Unleached wood ashes is a valuable manure for sugar beets.

Fall Cultivation. Late, deep plowing is an essential part of fall cultivation.

Spring Cultivation. Spring cultivation for planting must be shallow, the object being to prepare a seed-bed whose soil is reduced to the highest degree of tilth, like that of a well prepared onion bed.

Planting. The choice of seed is a matter of very great importance. Plant as early as soil will permit 15 pounds per acre on the flat, in rows 18 inches apart, to a depth of say one inch, so that the seed may lie in moist soil.

Thinning. After planting, keep the surface soil loose and clean. During the development of the third or fourth leaf, thinning should be commenced and finished as early as possible.

Cultivation after thinning. Keep the surface soil well cultivated and clean. Cultivation preserves moisture and promotes growth ; but it must be discontinued when found to injure the leaves.

REPORT.

Size of plot.
Manure used on plot.
Date of seeding.
Date when rows can be traced.
When cultivated.
How cultivated.
Date of sending samples for analysis.
Date of harvesting.
Preceding crop.
Tons of manure on preceding crop.
The above report is correct in every particular, to the best of my knowledge.

Name.....Post Office .....

Township.....County.....

DIRECTIONS

Furnished Inspectors who collected samples for analysis and estimated yield.

1. Collect sample for testing. Take spade, and, walking diagonally across the rows taking long steps without looking where you step, lift, each time you step, the beet nearest to where your foot comes down until you have collected ten beets. Be careful not to break or cut tap root and do not remove tops. Put beets in an old bag which the farmer will kindly provide, drop in right label and tie bag.

2. Measure a sufficient distance along the inside average row to represent the patch, lift the beets in this measered distance ; cut the top squarely off at the lowest leaf scar ; brush off adhering earth ; cut off all fibres and rootlets of a diameter less than a quarter of an inch ; count, and weigh beets.

3. Enter plainly all data in the forms provided.

4. Each evening, or early the following morning, box the samples and express them to "Chemist, Ontario Agricultural College, Guelph."

FORM FOR DATA *Re* YIELD.

Experimenter's Number.	Date of Pulling.	Distance of Row Lifted.	Distance Apart of Rows.	No. of Beets in Row Lifted.	Net Weight.	Cultivation Compared with that of other Root Crops.									Supposing you received $4 per ton, and factory is four miles away, how many acres would you grow?
						Mangels.			Turnips.			Carrots.			
						More.	Same.	Less.	More.	Same.	Less.	More.	Same.	Less.	
3	22	60 ft.	21 in.	63	48 lbs.	—			—					—	Five.

The — indicates the answer under cultivation.

Data of Experimenter No. 3, of Waterford, are entered in the form above to illustrate how information regarding (1) yield, (2) cultivation, (3) acreage, promised has been collected.

Regarding the amount of work given in the cultivation of sugar beets, as compared with that usually given in the cultivation of other root crops, 142 replied more, 76 the same, and 15 less than for mangels; 169 replied more, 42 the same, and 19 less than for turnips; and 8 replied more, 86 the same, and 119 less than for carrots, out of 233, 230, 213 experimenters, respectively, whose experience in the cultivation of root crops warranted them in expressing their opinion.

One thousand and eighty-three acres were promised for the cultivation of sugar beets by two hundred and forty of our experimenters whom we asked. This is an average practically of $4\frac{1}{2}$ acres.

Owing to absence of certain experimenters when inspectors called at their farms, all have not had an opportunity of answering what number of acres they would cultivate; but the replies of the large number asked, show that at least those Ontario farmers who have had experience in the cultivation of sugar beets do not object to growing this crop.

Proper maturity is an essential condition in sugar beets grown for factory purposes, and maturity depends chiefly upon (1) soil and climatic conditions and (2) upon cultivation.

While beets grow in most any soil, the best results are obtained in deep mellow and moist loams and clay-loams. Sandy soils while easily worked, are not sufficiently moist; and clay soils while producing beets of high quality, may be, and usually are, too stiff and difficult to cultivate, in which case the tonnage is low.

The seed used in these experiments is Hoerning's Improved Klein Wanzlebener out of analysed mother beets grown in North Germany. These results obtained from quarter acre patches though representing probably somewhat better returns than may be obtained from field areas under regular factory conditions indicate however fairly well what may be expected with proper cultivation, and since uniformity in seed, cultivation and handling have been observed, they are most valuable for comparing the adaptability of the various soils and localities to sugar beets.

In comparing the results in the following tables, one should be guarded against considering only sugar in beet, and purity in juice.

When a high percentage of sugar and purity are found in beets of normal growth yielding a profitable tonnage, high sugar and purity indicate a good beet soil; but considered apart from yield, they may entirely mislead.

Soil physically suitable for hoed crops, proper local agricultural conditions, sufficient labor, good roads, enough water, proper drainage, good shipping facilities, favorable markets, etc., in conjunction with high tonnage and quality of beets, are important features of a good locality for a sugar factory.

YEARLY AVERAGES.

Ontario Government Experiments.	Sugar in Beet.	Purity in Juice.	Yield.	
			Tons.	Lbs.
1900	13.7	84.2	15	861
1901	15.5	87.68	17	482

The yearly averages of sugar, purity, and yield, while in every case entirely satisfactory, are considerably higher in 1901 than in 1900.

The land in each year and in every experimental district was selected, and the seed distributed so that the results obtained would be representative of what the soil of each district may be expected to produce.

Every experimenter was directed to use no farm yard manure, which direction, except in very few instances, was observed ; and, while in 1900 some of the experimenters used artificia fertilizers and ashes, in 1901 none used fertilizers, and only odd experimenters applied ashes.

The object in not using manure was that the soils themselves might be more accurately tested. It is not to be inferred, however, that manure, ashes or even artificial fertilizers are not to be used in the cultivation of sugar beets ; but, on the contrary, when properly applied they greatly improve the crop. Upon any suitable soil the best results can be obtained only when such methods of manuring and cultivation are practiced, which produce early, rapid growth, followed by full maturity of beet at the time of harvesting. While in heavy, hard soils the beet, which usually lacks growth, matures easily ; in mellow, moist soils it attains a greater growth, though its maturity must be promoted by close planting. Briefly, different conditions of soil *necessitate* modifications of the general method of cultivation.

QUALITY IMPROVES AS MATURITY ADVANCES.

Sample.	Date of l fting.	Analysis of juice.	
		Sugar.	Purity.
O. A. C., Guelph	September 13	11.2	70.3
" "	" 21	14.2	84 0
" "	" 28	15.9	88.8
" "	October 19	17.4	87.0
Industrial Home, Berlin	September 14	12.7	79.3
" " "	" 24	13.4	82.2
" " "	October 21	14.1	85.4
Mr. Devitt, Breslau	September 14	12.2	79.2
" " "	" 24	15.6	87.0
" " "	October 21	15.2	82.1
Sewer Farm, Berlin	September 24	9 8	74.2
" " "	October 21	12.8	80 0

The above table gives the sugar and purity in beets lifted from several plots, upon different dates between September 13th and October 21st. An examination of the results shows generally a steady increase in both sugar and purity as the season advances.

Should the beets be in mellow soil, they are liable, especially if not closely planted, to a second growth in autumn, in which case their quality deteriorates.

As an illustration, take Devitt's beets which are of better quality on September 24th than on October 21st. Close planting forming a dense mass of foliage completely covering the ground, tends to promote maturity and to prevent a second growth.

The Sewer farm beets which on September 24th were inferior in quality had by October 21st considerably improved, having fully reached standard quality.

Factories Building.

The following is a list of the companies now building factories in Ontario, with the location and capacity of each factory. All of them are to be completed for the campaign of 1902 :

Wiarton Beet Sugar Manufacturing Co., Wiarton	350 tons.
Wallaceburg Sugar Company, Wallaceburg	700 "
Dresden Sugar Company, Dresden	600 "
Ontario Sugar Company, Berlin	600 "

Ontario Beets Shipped to Michigan.

During the summer of 1901 extensive acreages of sugar beets were grown about Wiarton, London, Aylmer, Wallaceburg, Alvinston and Sombra for Michigan Sugar Factories.

Lansing Sugar Company, Lansing, alone sliced about 11,000 tons of Ontario beets which were grown chiefly about Wallaceburg. In all, Ontario cultivated for Michigan factories in 1901 probably not less than four thousand eight hundred acres of beets, being eight times more than were cultivated in 1900. These beets, amounting to between fifty and sixty thousand tons, after paying freight and an export duty of 80c. per ton, brought the farmer $3.00 per ton, f.o.b. at the places of shipment.

With the creation of a home market for beets through the establishment of Ontario sugar factories, they will yield our farmers at least one third more per ton.

It may be confidently expected that there will be under cultivation in Ontario in 1902 not less than 14,000 acres of sugar beets, which at the conservative estimate of 12 tons per acre will yield 168,000 tons, worth to the farmer delivered at the factories $672,000.

The beet sugar industry is, therefore, already becoming one of considerable magnitude in Ontario.

It may be said correctly that through the assistance of our Governments the beet sugar industry is now introduced into Canada upon a basis which will test its value and permanency.

Canada imports all her sugar, amounting to not less than 300,000,000 lbs. annually.

To produce this sugar at home would require the cultivation of 113,600 acres of land, yielding 1,363,000 tons of beets, worth to the Ontario farmer, delivered at the factories, not less than $5,454,000. The scientific cultivation of this crop will improve the agricultural conditions where the industry is established.

True, more sugar is being produced than the world consumes, and the world's consumption is not increasing in the same ratio as its production. The European sugar bounties, however, are chiefly responsible for these temporarily unhealthy conditions, which have become bad enough to justify the annilation of all forms of bounty. It is to be hoped that the evidently bright future of the beet sugar industry in Canada may be normally developed, by wisely regulated import duties, and by the application of Canadian industry, modern science, and sound economic principles.

Respectfully submitted,

A. E. SHUTTLEWORTH,

Late Professor of Chemistry at Ontario Agricultural College.

ALVINSTON EXPERIMENT.

Average weight of Beets, per cent Sugar, and Purity of Juice of Beets, on two different dates,

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	John Black	Alvinston	Beets not doing well ; badly wilted	11.9	12 6	85.9	9.9	14.4	85.3	8	799
2	Robert Braithwait	"	A really pretty crop ; carefully cultivated	23.0	12.4	84.0	14 8	15.2	85.6	17	843
3	C. J. Watson	Cairo	Clean, fairly even ; beautiful foliage	15.3	14 3	84.8	15.4	15.2	86.9	22	798
4	Spencer Werden	Alvinston	A very heavy patch of thrifty beets	13.0	14.4	80.0	11 4	16.1	85.8	‡	....
5	Edward Kennedy	"	Very satisfactory ; thrifty, clean and even	21.8	11.6	78 8	14.8	14.4	84.4	21	1,554
6	J. M. Cartwright	Inwood	Thrifty plot ; foliage perfect ; not a full crop	32.0	†	..	20.6	15.2	80.0	26	264
7	D. J. Stephenson	Weidman	A perfect patch	18.6	11.6	79.9	18.2	15.8	86.0	24	1,776
8	C & G Madock	Inwood	Beets doing splendid ; perfect foliage	19.4	13.4	83.5	17.6	16.0	85.3	21	309
9	Elias Bourne	Alvinston	Thrifty beets, with fine foliage	9 1	14.8	87 6	15.6	14.3	85.7	‡	....
10	Geo. Ross	"	A very fair crop	17.6	12.5	79 5	13 6	16.8	81.0	*20	....
11	Geo. Oke	"	A number one patch	8.3	15 3	85.3	14 5	16 1	87.1	17	136
12	Wm. Acton	"	This patch is entirely fine, clean and even	17.3	11.7	79.5	25.0	15.2	87 9	‡	.
13	Jos. Taite	"	A fine patch of beets, but contains blanks	13 8	11.3	80.4	22.7	14 6	84.6	25	1,850
14	Chas. Annett	"	Plot neglected owing to pressure of other work	10.2	14.4	86.4	23 1	14.6	86.5	*10	.
15	E. J. Yorke	"	Cultivation fair	4.9	13 3	78.3	12.3	16.3	89.1	14	621
16	John Chambers	"	A beautiful plot in every respect	16.4	12 6	71.3	17 8	15.2	86.4	21	724
17	A. L. Walker	"	Fine patch, of perfect foliage	31.2	10 7	79.6	28.0	13 8	89 0	29	901
18	Chas. Duffy	"	Entirely fine in every respect	20 5	11 9	78 7	23 0	15.3	83.5	34	1,686
19	Wm. Shugg	Walnut	Beets doing well ; foliage good	13.3	12.2	81 6	15.6	16.4	89.1	15	1,524
20	W. A. McDonald	"	A choice patch ; properly cultivated	16.8	12.5	84 6	18 3	13.9	88.5	20	1,480
21	W. H. Hicks	"	Beets looking well ; some being destroyed by wire worm.	14.7	13 0	83.5	8 8	17.9	89.1	*25	....
22	John Rundle	Lowlands	A very fine patch ; foliage good	28.8	11.4	77 6	16.4	13 4	86.5	*15	....
23	L. T. McLandress	Alvinston	Carefully and properly cultivated	11.8	13 7	80 6	14 8	16.0	90.8	12	888
24	Dougald McIntyre	"	A good patch ; very promising	16.7	10 6	78.9	15 5	15.6	86 8	18	1,746
25	Adam Clark	"	Neglected in every respect	10.0	12 2	77 8	12.1	14 2	86 2	*20	....

* Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter.
† No sample received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The seventeen plots, the yields of which were determined by inspector, gave an average of 20 tons, 1,523 pounds per acre ; the average per cent. of sugar in beets advanced from 12.6 in August (24 samples) to 15.2 in October (25 samples) ; and the average purity, which was 81.2 in August, became 87.3 in October.

The Inspector reported the average weight of the beets of the seventeen plots at the time of lifting to be 18.7 ounces.

BELLEVILLE EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets, on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	W. N. Ponton	Belleville	Thrifty growth, but many blanks	19.7	11.4	76.4	15.5	15.8	86.5	11	1,194
2	R. M. Vandevoort	"	Plants wilted; hard surface..	23.9	11.4	81.2	14.7	14.4	82.6	13	1,720
3	D. H. Levins	"	Beets abandoned	....	....	....	....	....	..	....	....
4	R. J. Graham	"	Clean, thrifty plot	16.4	14.4	86.1	19.1	15.6	89.7	14	851
5	N. D. Gilbert	Bayside	Plants retarded by late cultivation	23.7	13.0	83.0	16.8	15 3	87.1	16	811
6	Jas. Knox	Belleville	Did not get a stand of plants	15.6	9.5	78 3	†	....	....	‡	....
7	F. G. Kennedy	"	Plants small; not properly thinned	....	....	....	....	....	....	....	....
8	Jacob Gay	"	Abandoned	....	....	....	....	....	....	....	....
9	.....	.....	Dropped out.	....	....	....	....	....	....	....	....
10	.....	.....	"	....	....	....	....	....	....	....	....
11	W. J. Barber	Mountain View..	Clean, thrifty plants; changing color	13 6	15 4	88.1	17.5	14.6	89.0	17	508
12	J. Nightingale	Belleville	Plants uneven in size, otherwise nice plot	9.7	9.6	74.5	16.2	15.4	86.7	14	1,983
13	T. E. Barber	Rossmore	Clean, thrifty plot; plants growing rapidly	19.7	11.5	82.9	12.7	16.2	91.0	15	1,303
14	John Hoxell	Rednersville	Some blanks, although very promising plot	17.2	13.1	81.7	15.4	16.8	90.3	23	143
15	D. A. Walker	Rossmore	Thrifty plot, growing rapidly	20.8	13.1	86.3	16.7	16 2	91.4	20	354
16	F. Knight	Belleville	A well cultivated, thrifty plot	11.8	11.9	82.3	17.0	15.3	83.1	24	1,782
17	B. Lucas	Wallbridge	Not thrifty, many blanks	15.3	8.7	76.7	9 5	17 1	94.7	13	1,720
18	Jas. Bird	Stirling	Beets thrifty, not properly thinned	21.9	10.1	78.7	15.5	16.3	92 9	18	1,337
19	C. F Chisholm	Wallbridge	Clean, nicely growing plot, some blanks	9.9	13.5	84.6	15.2	15.6	89 2	13	1,154
20	W. J. Thrasher	Belleville	Beets too far apart, not very clean	†	....	....	21.6	15.8	87.9	14	285
21	J. Dodds	Shannonville	Clean; beets turning yellow	16 8	13.6	85.2	15.1	15.8	87.9	14	851
22	J. M. Hurley	Belleville	Beets beginning to ripen; ground hard	15.1	12.5	84.1	11.4	17.2	90.5	14	851
23	W. Leverton	Shannonville	Rows wide, and beets large	19.4	11.6	79.4	19.1	15 3	87.1	24	1,641
24	A. McFarlane	Melrose	A thrifty, clean patch; some blanks	12.7	14.2	81.9	13.6	16.3	90.1	*25	....
25	J. Brenton	Corbyville	Beets very large and turning yellow	18.0	13.6	87.3	12.8	15 8	90.8	17	508

* Beets lifted by experimentor before inspector arrived; estimate furnished by experimenter.
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The eighteen plots, the yields of which were determined by inspector, gave an average of 16 tons 1,499 pounds per acre; the average per cent. of sugar in beets advanced from 12 in August (19 samples), to 15.8 in October (19 samples); and the average purity in juice which was 81.9 in August, became 88.9 in October.

The Inspector reported the average weight of beets of the eighteen plots at the time of lifting to be 17.6 ounces.

BERLIN EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets on two different dates.

No.	Name.	Post office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets, oz.	Sugar in Beets.	Purity.	Beets, oz.	Sugar in Beets	Purity.	Tons.	Lbs.
1	Frank Shuh	Waterloo	Healthy strong growth ; but many blanks	10.2	10.2	85.0	20.7	15.2	88.4	13	385
2	T. S. Shantz	"	A well cultivated thrifty plot all around	16.5	9.5	78.3	28.8	13.4	83 5	18	839
3	Geo. H. Bowman	Elmira	Rich mellow soil perfectly cultivated	27.9	9 5	82 8	25.1	14 8	82.5	19	910
4	S. W. Snyder	"	Clean plot with very few blanks	11.6	10.5	86.7	18.2	16 2	89.0	12	891
5	L. P. Martin	St. Jacobs	Plot in splendid condition ; very promising	18.8	10.5	84.1	24 0	15.3	88 0	18	839
6	J. B. Shantz	Berlin	Thrifty growth and well cultivated plot	30.8	9.4	81 8	36.4	14.0	84.6	24	1 285
7	A. B. Shantz	"	Clean thrifty plot ; very promising.	21.4	10.0	84 1	36.9	14.3	88.3	25	1,574
8	S. E. Shantz	"	Rich mellow soil, promising good yield	17.4	11.4	85.8	27 1	14.5	85.0	20	75
9	S. B. Heist	"	Well cultivated thrifty plot, but light foliage	15.0	11.5	84.1	17.6	15.4	88.6	13	113
10	N. Bergey	Mannheim	Seed sown too deep ; soil rather light	19.6	9.7	85.8	18 2	15.2	88.8	17	122
11	J. W. Schweitzer	Petersburg	Strong healthy plants	32 4	9.1	82.1	28.1	13 6	84.2	23	1,916
12	W. R. Shantz	Berlin	Soil light and dry, drills 24 inches apart	22.8	8.8	79.5	35.4	13.9	83.4	20	293
13	M. Betzner	"	Sowed too deep, therefore many blanks	19.4	10.4	85.9	18.2	11.1	86 9	13	350
14	I. B. Snyder	"	Patchy plot due to variation in soil	14.9	11.1	85.4	21.0	15.3	89.5	18	1,337
15	M. S. Cressman	Breslau	Cultivation fair	18 8	10.0	84.1	23.3	14.6	84.6	17	474
16	Aaron Scheifele	Conestogo	Only a small portion thrifty	†	....	....	29.6	13.2	82.7	‡	....
17	Moses Devitt	Breslau	Light but even crop	9.8	9.8	82 5	12.6	14.4	82.1	12	393
18	Wm. Shaefer	Berlin	Catch of seed not satisfactory ; soil in hard condition	13.6	11.6	89.1	22.0	15 9	88.8	23	95
19	Geo. Martin	"	Thrifty clean patch, turning yellow	20.9	10.3	84.5	22.2	13.3	85.4	24	1,864
20	Wm. Scheifele	Conestogo	Plot thrifty ; few blanks caused by wire worms	24.2	8.0	74.6	28.0	11.5	79.2	14	1,869
21	Amos Weber	Waterloo	Light and wilted looking	11.8	10.3	87.2	†	...	...	‡	....
22	Louis Koehler	"	Soil rich mellow loam ; promising crop	18.6	9.5	80.6	20.8	15.3	84.8	17	101
23	Andrew G. Schaaf	Strasburg	Plot in orchard (thrifty growth)	17 7	9.6	81.6	21.3	14.0	85.5	20	448
24	Eli Shantz	Berlin	Plot fair ; ground hard and dry	16.9	9.2	81.5	18.0	16.2	88.6	14	1,123
25	S. S. Herner	"	Properly and carefully cultivated	†	....		21.5	14.4	86.8	20	822
26	Amos Graff	Waterloo	Sowed on ridges like mangels	18.2	8.7	77.9	16.0	15.2	85.1	18	200

† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty-four plots, the yields of which were determined by inspector, gave an average of 18 tons 763 pounds per acre ; the average per cent. of sugar in beets advanced from 9.5 in August (24 samples) to 14.4 in October (25 samples) ; and the average purity of juice which was 83.1 in August, became 85.8 in October.

The Inspector reported the average weight of beets of twenty-four plots at the time of lifting to be 20 ounces.

CAYUGA EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets on two different dates.

No.	Name.	Post office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets, oz.	Sugar in Beets.	Purity.	Beets, oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	A. E. Meaddows	Bingham Road	Clean plot, but lacking thriftiness	9.4	17.2	89.2	14.7	14.9	86.2	16	1,602
2	Edward Murray	"	Too late in weeding; plants wilted	12.6	12.3	84 3	12.1	13.9	89.6	15	1,943
3	Guy Reichheld	Rainham	Failure (not sown)	†	....	....	....	....	....	..	.. ..
4	Thos. Leavy	Cayuga	Thrifty growth; full of weeds	23.3	10.3	77 9	†	....	....	†	....
5	E. Kindree	Decewsville	Fair plot, with full stand of plants	9.0	14.9	84.4	12.7	16.0	91.3	20	240
6	W. H. King	Canfield	Very poor plot; soil white clay	9.8	10.9	79.9	2 3	14.4	85.4	5	1,615
7	Wm. Best	Decewsville	Thrifty plants; not properly thinned	10.7	13.3	84.9	7.8	17.1	89.1	10	1,572
8	Duncan Campbell	Nelles' Corner	Plot promising a good yield	22.7	12.0	70 9	16.9	15 8	88.3	24	1,782
9	Nathan Topp	Canfield	A failure; soil too hard to cultivate	†	...	....	...	....	....	..	....
10	G. E. Goverdale	"	Thrifty; plot will not yield full crop	11.8	14.5	81.4	9.8	17.1	84.9	16	773
11	Jas. Booker	Kohler	Hard clay; plot neglected	9.3	15 3	87.6	9.1	15.4	86.2	11	1,231
12	Maynard Overholt	Rainham	Lacking thriftiness; a clean plot	12.6	9 8	77.0	22.3	15.8	81.8	15	698
13	Peter Hoover	Selkirk	Garden plot; very promising	13.7	13.6	80.0	24 0	16 3	88.6	24	1,367
14	Fred. Schaefer	Fisherville	Cultivation neglected; otherwise fair plot	12.7	14.8	81.2	11 4	16 3	91 0	20	240
15	J. S. Murray	Cayuga	Good strong plants; lacking cultivation	17.7	9 7	81.7	16 8	14.3	85.3	18	91
16	Geo. Fleming	Clanbrasil	Hard surface; not properly thinned	12.1	14.0	83.1	11.2	18 1	88.8	15	76
17	Robt. Rutherford	Cranston	Very thrifty; not very clean	12.0	13.4	83 0	14 6	15 8	86.2	23	463
18	Robt. Harper	"	Soil too poor	8.9	11.5	76.2	8.0	18 9	92.5	7	1,349
19	Stalker W. Nelles	York	Failure; did not sow	†	....	....	....	....	....	..	....
20	Milton Bradt	"	Drills 30 inches apart	‡	....	....	10.0	14.2	88.2	5	744
21	Alex. Moore	Empire	Poor plot; plants heaving	‡	....	....	9.5	18.1	94.0	17	432
22	T. G. Moore	"	Plot plowed in spring; no thriftiness	6.6	13.6	86.7	6.9	16.9	86.0	8	594
23	S. McLeod	Blackheath	Failure; did not sow	....	....	....	....	....	....	..	....
24	Wm. Leng	Hagersville	Thrifty growth, but neglected	15.4	11 8	79 6	8.3	18.8	94.0	11	401
25	Peter Hoskin	"	Small part thinned; full of weeds	22.2	10.3	81.9	12.1	16.6	88.8	10	1,157
26	Jas. Jonson	Garnet	A fair plot, but neglected	...	14.3	83.9	10.1	17.0	86.9	12	61

† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty-one plots, the yields of which were determined by inspector, gave an average of 14 tons 1,639 pounds per acre; the average per cent. of sugar in beets advanced from 12.8 in August (20 samples) to 16.5 in October (21 samples); and the average purity in juice which was 81.7 in August, became 88.2 in October.

The Inspector reported the average weight of beets of twenty-one plots at the time of lifting to be 12.4 ounces.

CLINTON EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	D. A. Forrester	Clinton	Not well thinned; some weeds, but thrifty	9.4	10.8	81.4	15.0	15.2	87.9	16	857
2	Roland Jenkins	"	Plot neglected	32.0	8.9	77.7	23.6	15.2	88.4	13	1,380
3	John Lindsay	"	Thrifty growth; very promising	19.4	9.5	80.8	23.6	14.4	83.4	24	787
4	F. Elford	Holmesville	Poor soil; lacking manure	†	.....	.....	11.5	15.2	91.4	8	1,922
5	Geo. Holland	Clinton	Abandoned	†	.....	.....	.....	.....	.....	‡	.....
6	J. O. Elliot	"	Very unhealthy plot all through	25.0	9.5	80.2	.....	14.2	81.5	14	.....
7	John McGregor	"	Seed failed; very meagre plot	12.1	10.4	82.7	19.7	13.4	84 4	‡	.....
8	Duncan McEwan	"	A sickly looking patch	26 0	10.1	81.7	16.8	14.9	88.2	‡	.....
9	W. Graham	"	Poor plot; plants thin and infested with bugs	15.0	8.0	75.0	18.9	13.7	83.8	10	909
10	Geo. Baird	"	Plants lacking thriftiness	15.4	10.4	82.7	14.3	16.2	87.7	13	1,878
11	Chas. Holland	"	Thrifty plants, but very small	†	.....	.....	13 6	15.3	88.0	5	1,948
12	House of Refuge	"	Plot in fine condition; very promising	25.7	9.6	84.3	22.4	15 0	87.7	*19	.....
13	Levi Wiltsie	"	Thrifty growth; soil in good condition	20.4	11 2	86 1	22.6	15.8	88.3	19	333
14	Wm. A. Grant	"	Wire worm destroying plants	16.3	9 5	80.7	15.4	16.8	88.8	*21	.....
15	Chas. Avery	"	Failure; worms destroying plants	†	.....	.....	23 6	13.3	86.4	*16	.....
16	F. Waldron	Brucefield	Failure; neglected to clean	†	.....	.....	.....	.....	.....	.....	.....
17	Ed. Rodaway	Clinton	Beets very large; not properly cleaned	30.7	8.5	76.9	27.0	14.4	84.0	22	868
18	R. & J. Ransford	"	Fine, healthy plot	16.4	9.2	78.9	17.8	16.4	87.3	17	848
19	Wm. H. Cole	"	Thrifty growth; thin stand of plants	18.2	8.9	79 7	25 8	15.2	86.4	14	1,766
20	Jas. Van Egmond	"	Beets very large	†	.....	.....	47.2	12.3	83.3	‡	.....
21	Thos. Main	Summerhill	Thrifty, but poor stand of plants	14.1	8.9	78.9	23.0	15.4	89.5	25	1,276
22	Wm. Weir	Clinton	Beets in good condition; plot not clean	12.1	8.8	78.1	19.4	14.8	85.7	14	1,869
23	Chas. Avery	"	Clean plot; wire worm destroying plants	15.2	9.3	79.7	20.4	14.2	84.2	‡	.....
24	F. Tomlinson	"	Fine, healthy crop	19.3	9.2	81.5	14.0	15.4	88.5	‡	.....
25	Wm. Townsend	"	Very thrifty crop; promising good yield	18.3	10 2	83.7	18 3	15.5	90.1	23	298

* Beets lifted by experimenter before inspector arrived; estimate furnished by experimenter.
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The fifteen plots, the yield of which were determined by inspector, gave an average of 16 tons 729 pounds per acre; the average per cent. of sugar in beets advanced from 9.5 in August (19 samples) to 14.9 in October (23 samples); and the purity in juice which was 80.6 in August became 86.7 in October.

The Inspector reported the average weight of beets of fifteen plots at the time of lifting to be 20.6 ounces.

DUNNVILLE EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beet on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	R. G. Hicks	Dunnville	Clean, and well cultivated	11.9	12.8	87.7	11.5	15.3	90.5	19	166
2	Alf. Jones	"	Plants wilted ; otherwise clean and well cultivated	11.8	13.1	86.1	12.4	15.4	92.1	10	1,512
3	W. M. McQuillen	"	Model cultivation	13.6	13.3	86.4	10.2	15.2	88 4	13	1,380
4	W. J. Cook	Franconia	Full stand of plants lacking thriftiness	4.4	14.4	89.4	5.6	15 3	88.4	10	1,572
5	Hosea Niece	Stromness	Clean even plot ; not thrifty	7.3	11.2	81.4	7.2	12.8	86.0	9	1,083
6	Jas. Crumb	Dunnville	Poor plot ; very weedy	9.0	13.5	87.7	10.0	16.1	91.9	8	1,424
7	Jas. Emerson	"	Failure ; soil too wet to sow								
8	J. H. Honsberger	"	Fair ; crop lifted before inspector's visit	19 6	11.7	83.2	†			‡	
9	John Hoffman	"	A very promising plot	8.4	14.5	85 0	14.8	16.5	90.1	22	3?9
10	Geo. Van Keuren	"	Soil too hard to cultivate, otherwise fair	10.8	11.4	80.5	21.9	15.2	85.1	10	1,572
11	F. W. Ramsey	"	Not thrifty ; soil hard, dark clay	8.8	14.6	84 1	7.3	16.5	92.5	11	1,232
12	H. Rittenhouse	"	Clean plot ; small plants ; some wilted	8.0	14.3	82.5	13.6	16 3	90.0	19	1,826
13	Albert High	Rainham	Mostly neglected through sickness	5.3	13.7	85.8	8.6	16 5	88.8	9	1,913
14	Jas. Feeney	Upper	Soil formed crust ; killed young plants								
15	F. Robinson	"	Not a full stand of plants ; otherwise very promising	16 7	13.3	86.5	29 1	12.6	84.1	23	1,708
16	Wm. Kline	Attercliff Station	A strip of plot fairly good ; hard to cultivate	18 3	10 6	75.2	15 6	13.4	82.5	19	1,430
17	W. Stringer	Dunnville	A garden patch ; very promising	20 2	10.9	82.7	25.6	14.7	86 1	28	419
18	R. A. Shepherd	"	A few thrifty plants , not well cultivated	20.2	10.6	80.0	15 3	16 9	89 0	15	699
19	R Lockhart	Stromness	A failure ; too wet to cultivate								
20	Nehemiah Niece	"	Failed to report ; beets lifted too early	7.4	12.3	83.9	†			*10	
21	Wm. Wills	Winger	A failure ; ground too wet								
22	E. Thompson	"	Poor sickly plot ; needs rain	7.7	11.1	85.4	6.8	16.9	94 1	6	225
23	Wm. Gilmore	"	Part of plot thrifty plants ; balance very poor	9.3	10.4	80.3	13.6	14.6	84.1	14	39
24	D. J. Swayze	"	Many blanks in plot ; plants wilted	13.6	11.5	80.8	8.5	13.4	87.1	14	209
25	C. Sider	Perry Station	Soil too hard ; a failure								
26	Jos. Gilmore	Winger	Thrifty growth ; many blanks	18.3	9.6	79.1	20.0	15.3	88.0	15	699
27	John Sider	"	Part of plot fair neglected	6.9	10.5	81.6	16.0	13.7	84 3	21	1,974

* Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter.
† No samples received. ‡Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty plots, the yields of which were determined by inspector, gave an average of 15 tons 523 pounds per acre ; the average per cent. of sugar in beets advanced from 12.2 in August (22 samples) to 15.1 in October (20 samples) ; and the average purity in juice which was 83.4 in August became 88.1 in October.

The Inspector eported the average weight of beets of the twenty plots at the time of lifting to be 14 ounces.

LINDSAY EXPERIMENT.

Average weight of Beets. per cent. Sugar, and Purity in Juice of Beets on two different dates.

No.	Name.	Post office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets	Purity.	Tons.	Lbs.
1	Johnston Ellis	Lindsay	Thrifty growth ; well cultivated	27.7	11 5	84 1	16.7	15.6	89.1	‡	
2	Dan. Cayley	"	Did not sow								
3	Thos. Crimson	Oakwood	A fair plot	22.5	11 5	83 6	12.7	15 4	81.5	*19	
4	Wm. Channon	"	Thrifty plants, and soil well cultivated	17.6	11.2	80.8	17.0	16.5	85.7	*20	
5	W. W. Jordan	"	Plot clean ; failed to send beets for second analysis	17.7	11.3	83.8	†			*12	
6	W. Washington	"	Thrifty growth ; crop looking promising	26 0	9 5	76.9	18 3	17.6	81.1	17	977
7	A. E. Dillman	"	Totally neglected								
8	John Prouse	"	First inspection, soil wet ; 2nd, plot clean, plants thrifty	11.3	12.6	84 2	17 6	16 1	88.5	11	1,381
9	Wm Thorndike	"	Principally clay soil ; fine looking plot	26 7	8.6	70.5	28.0	15.9	84.4	19	460
10	Edwin Mark	Little Britain	Thrifty ; promising plot	19.1	11.5	82 9	20.2	15 1	83 6	21	992
11	A. H. Webster	Glandine	Practically a failure owing to wet weather	†			17.0	16 3	86 4	9	1,610
12	Newton Smale	Lindsay	Clean and thrifty plot	7.1	11.5	83 6	10.5	18.2	90.1	9	102
13	Thos. Treleavin	Cambray	Plot mostly a failure	17.1	9.6	83.6	15.5	14.4	83 5	‡	
14	Norman Gilles	"	Thrifty, clean, and well cultivated patch	20.3	11.6	85.4	13.0	18.4	94.1	*18	
15	Donald Sinclair	"	Medium ; not overly clean	13.1	9 6	77.3	10.0	16.8	87.6	11	1,381
16	W. H. Cullis	Powle's Corners	Dry weather, retarding growth ; otherwise fair	11.1	15.0	89.8	11.2	15.2	84 2	‡	
17	Geo. Dark	Lindsay	Properly cultivated thrifty plot	16.3	12.5	89.1	18.6	18 1	86 8	‡	
18	David Dunoon	"	Cultivation neglected ; fair crop	24.7	10.9	85.2	20.7	16.8	88 0	15	1,677
19	Andrew Marshall	"	Not very thrifty, owing to lack of cultivation	23.4	10.7	84.9	21.4	16.8	86.3	*20	
20	Jas. Greenan	"	Weedy plot, lacking cultivation	25.8	12.4	86.2	17.5	17 1	90.0	‡	
21	P. J. Clancey	"	Clean, not properly thinned	26.1	11.5	86.5	20.0	17 2	92 8	*19	
22	Wm. McNiven	Reaboro'	Promising crop, clean, even and thrifty	16.6	11.4	78.1	19.2	15 3	86.1	*12	
23	R. H. Read	"	A splendid plot, very thrifty	12.1	12.0	85 8	13 8	18.6	92 0	19	1,598
24	Joseph Davis	"	Fair plot ; lacking cultivation	20.4	11.6	82.0	15.4	14.6	88.5	*20	
25	Geo. Payne	Lindsay	Thrifty ; too many weeds	14 6	11.7	84.4	24.6	15.9	84.4	*23	
26	Denis Scully	Downeyville	Ground too hard ; otherwise fair	7.8	14 5	86.9				*12	

* Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter.
† No sample received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The nine plots, the yield of which was determined by Inspector, gave an average of 15 tons 242 pounds ; the average per cent. of sugar in beets advanced from 11.5 in August (23 samples) to 16.5 in October (22 samples) ; and the average purity in juice, which was 83.3 in August, became 87 in October.

The Inspector reported the average weight of beets of the nine plots at the time of lifting to be 16.8 ounces.

LONDON EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets, on two different dates.

No.	Name.	Post office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	C. Wakeling	Grove	A very fine plot; some plants destroyed by grub.	12.0	11.1	81.2	22.5	15.2	89.4	21	309
2	H. Stephenson	Crumlin	Entirely neglected								
3	Y. J. Crig	London	Affected by drouth; otherwise very fine	8.6	15.8	88 4	13.2	13.8	82.0	9	251
4	John Anderson	Fanshaw	Plants wilted owing to drouth; well cultivated	9.7	12 5	71.1	12 3	13.9	90.7	*12	
5	Arthur Smith	"	A number one plot; beautiful foliage	†	11.6	75.0	15.6	17.2	84.2	16	1,598
6	Wm. Hill	London East	Fine looking patch; clean, full and even	†			14.0	16.9	92.2	15	1,939
7	E. H. Crump	Masonville	Fine plot of thrifty beets.	22.1	12.5	81.5	22.6	15.8	91.2	13	962
8	Thos. McComb	"	Did not obey instructions; beets not properly thinned.	7.2	10 5	81.6	22.4	14.3	83.8	13	132
9	Wm. Piper	"	This patch is perfect in every respect	18.4	11.6	83.1	18.6	16.7	90 7	22	1,213
10	Wm. Lowray	Hyde Park	Fine plot; suffered some by drouth	9.4	12.5	85.7	12.7	16.5	89.6	9	1,080
11	D. Hartson	London West	Beautiful plot; suffering from drouth	16.6	11 2	72.8	10 3	16.9	90.3	6	29
12	Robt. Slinn	Woodbank	Thrifty growth, foliage perfect	12.4	13.6	82 8	17 8	17.2	90.9	22	383
13	J. R. Deacon	"	Beets too large; rows 30 inches apart	22.7	12.2	79.1	23.6	14.4	83.0	14	1,724
14	D. H. Dale	Glendale	One of the finest plots; beautiful foliage	12.4	8 7	74.8	18.5	15 4	88 5	19	576
15	John Dale	"	Neglected to sow seed								
16	Wm. Brown	White Oak	Soil hard clay; beets do not seem to grow	18.8	10.7	79 5	9.3	15.2	87.0	9	666
17	J. W. Crinklaw	"	Very fine plot; some blanks; plot needs rain	15 2	14.3	84.7	19.5	16.7	87.1	19	161
18	Adam Nichol	Glanworth	Thrifty growing beets; foliage very fine	16.1	11.4	84.0	21 3	14 6	91 6	21	1,554
19	Geo. Laidlaw	Wilton Grove	Magnificent in every respect	16 9	12.3	82 3	18 5	15.2	88 4	24	
20	Arthur W. Baty	"	A very good plot, needs rain; foliage wilting	8.4	13 5	82.2	16.0	15 3	88.0	22	1,600
21	David Beattie	"	A beautiful crop, cultivation perfect	19.6	11.4	80.7	20.6	15.1	87 9	22	1,600
22	Geo. Riddle	"	Neglected to sow seed								
23	W. J. Walker	Odell	Not a full stand of plants; otherwise beets looking well.	4.3	11.4	77.9	22.6	15 5	85.8	17	428
24	Henry Odell	"	A choice patch, properly cultivated	15 6	12.6	79.1	16.2	16 3	89.5	19	991

* Beets lifted by experimenter before inspector arrived; estimate furnished by experimenter.

† No sample received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The nineteen plots, the yield of which was determined by Inspector, gave an average of 17 tons, 59 pounds per acre; the average per cent. of sugar in beets advanced from 12 in August (21 samples) to 15.6 in October (20 samples); and the average purity in juice, which was 80.1 in August, became 88.2 in October.

The Inspector reported the average weight of beets of the nineteen plots at the time of lifting to be 14.7 ounces.

MOUNT FOREST EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets oz.	Sugar in Beets.	Purity.	Beets, oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	Daniel Murphy	Mount Forest ..	Thrifty plants ; not very uniform	.....	...	....	22.2	15.4	87 6	27	1,742
2	D. E. Lamont.....	" ...	Two-thirds of plot overrun with weeds ; lacking cultivation	16.2	9.0	77.2	15.6	15 5	89.1	*14	.....
3	Robt. Nightingale..	" ...	Plants very small ; will not amount to much	8.2	8 3	73.3	16 8	16.0	82.3	12	1,880
4	H. D. Harper	" ...	Lack of attention ; hogs in plot.....	12.0	7.4	70.3	†	....	.....	‡	.....
5	Hugh Morrison.....	Farewell	Too many large beets ; plot well cultivated.	33.1	7.8	71.6	30.0	13.3	79.6	‡	.....
6	F. Yeo.....	Mount Forest ...	Thrifty growth, but of undesirable shape.....	20.7	9.7	80.5	26.7	16.1	90.9	*35	....
7	Thos. Norris	" ...	Clean but poor plot ; lacking thriftiness	9.6	9.2	75.8	†	...	.. ....	*15	... ..
8	Emil Petzold.....	" ...	Dropped out from experiment..... ..	†	....	.....	.....	.....	... ..	....	.....
9	Jos. Williamson..	" ...	Thrifty ; but beets too large.....	27.1	9.1	81 4	20.2	16.6	87.5	21	1,299
10	W. F. Ward..	" ...	Neglect of attention : otherwise fair crop	16 4	10.6	82 9	14.8	17.3	90.0	15	944
11	Geo. Hunt	" ...	Thrifty but not uniform ; very weedy	22 3	9.2	78.9	17 2	16 2	89 5	17	341
12	Fred. Campbell.....	Glen Eden	A fair plot ; lacking attention.....	14.7	10.2	80.6	12.8	16.7	91.1	15	857
13	Jos. Moyer.....	Mount Forest ...	Beets well shaped and thrifty ; neglected.....	23.8	8.6	78.4	14.8	16.2	89.5	22	793
14	Henry Legg.....	Holstein	Poor plot ; not worth bothering about further....	11.2	8.9	76.4	†	....	.....	...	.. ...
15	Zeph Grimshaw	Mount Forest ...	Small but thrifty beets ; an average.....	19.6	8.2	76.3	15.6	15 8	83 5	23	1,625
16	Thos. Ryan	" ...	Not properly thinned ; of thrifty appearance..... ..	19 6	7.1	70 8	19.9	16 4	90 1	15	1,521
17	Jas. Pyke	" ...	Excellent plot in every respect	31.0	7.3	69.4	17.8	14.7	83 7	22	1,788
18	Brock Rachar	" ...	Lack of attention ; otherwise fair plot.....	26.1	8.7	76.6	19 0	17.2	93.8	17	1,014
19	John Boos	" ...	Clean, properly thinned ; thrifty plot....	29.3	8.6	73.9	25.2	14.3	84.8	*18	.....
20	P. B. Hassett..... ..	" ...	Plowed up ; plants injured by harrow	†	....	.....	.....	.....	.....	.....	.....
21	W. R. Bowman	" ...	Soil hard ; many beets too large.....	11.7	9.0	78.5	17.7	14.7	83.3	20	811
22	T. R. Bowman	" ...	Very uneven plot ; plants bunched ; too large.....	41.6	7.9	73.7	29.4	13.3	82.9	*14	... .
23	Alex. McIntyre	" ...	Plowed up	†	....	.....	.....	.....	.....	.....	.....
24	Chas. Tighe	" ...	Too rank ; not properly thinned	21.9	9.3	81.7	21.1	15.0	86.3	30	1,383
25	Chas. McInnis	Yeovil	An utterly neglected plot	†	..	.....	.....	.....	.....	.....	.....
26	J. J. McLellan	Farewell	Thrifty growth, with many blanks	10.4	10.1	81.7	11.9	14.0	80.0	13	1,104
27	E. W. Bradwin.....	Mount Forest. ..	Poor plot, showing lack of attention..	11 7	7.7	72.6	†	..	.....	‡	.....

* Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter.
† No sample received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The fourteen plots, the yields of which were determined by inspector, gave an average of 19 tons 150 pounds per acre ; the average per cent. of sugar in beets advanced from 8.7 in August (22 samples) to 15.5 in October (19 samples) ; and the average purity in juice which was 76.5 in August became 86.6 in October.

The inspector reported the average weight of beets of the fourteen plots at the time of lifting to be 19.5 ounces.

PETERBOROUGH EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity in Juice of Beets on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets, oz.	Sugar in Beets.	Purity.	Beets, oz.	Sugar in Beets.	Purity.	Tons	Lbs.
1	G. W. Mann	Bridgenorth	Beets thrifty ; many blanks	†			17.0	17 1	91.8	14	50
2	Thos. Strothart	Peterborough	Thinned late ; very much neglected	14.9	12.7	85.4	14.0	16 9	96.2	‡	
3	T. T. Milburn	"	Soil worked when wet ; thrifty plants	10.2	10.1	76.9	9 7	16 5	89 7	11	629
4	A. McGregor	"	A clean even plot, but hard soil	18.2	11.4	79.5	17 7	17.2	93 8	17	598
5	C. D. Moore	"	Part of plot very promising	9 1	14.7	89 6	14.7	16.8	90.3	20	354
6	Jas. Midelton	"	No thriftiness ; soil very hard	11.7	13.6	88.3	15 1	17.2	91.0	13	400
7	E. Sanderson	"	A beautiful plot ; some blanks	15.7	12.1	84.2	9.6	17.7	90.3	11	667
8	Alf. Sanderson	"	Thrifty, clean plot ; leaves turning yellow	18.1	12.3	86.7	11.4	16 5	90.6	12	1,936
9	T. Hooper	"	Dropped out								
10	H. G. Webber	"	Beets thrifty, although hard surface	19.8	10.7	83.7	13.6	18.2	90 5	12	891
11	G. W. Hatton	"	Soil very hard ; many blanks								
12	Wm. Reed	"	Thrifty plants ; changing color	12.3	13 4	84.0	19.1	17.5	90.2	17	1,828
13	R. Handbridge	"	Beets late ; many blanks	15.1	11.2	78.1	21.5	17.8	93 0	13	1,214
14	Bruce Savingny	"	Clean plot ; many blanks and late	26.9	10 4	78.0	22.5	16.6	85.3	15	1,884
15	Alex A. Stewart	"	Soil very hard ; failed	18.0	12.1	83.7				*21	
16	Wm. Stuart	"	Thrifty ; suffering from drouth and heat	19.9	9.5	81.5	17.4	18.1	93.4	16	434
17	R. Deyell	"	Beets starting second growth ; soil very hard	10.9	14 2	84 7	17.8	18.0	90.5	15	1,740
18	J. Smithson	Graystock	Soil hard ; beets turning yellow	11.6	14.2	87.7	15.5	18.5	91 1	17	1,743
19	Wm Garbutt	Peterboro	Set up second growth ; many blanks	17.9	13.3	84 8	15 8	17.2	89.2	15	549
20	Albert Carpenter	"	Thrifty, with part of beets ripening	14.5	13.0	87 3	17.2	16.4	87.3	16	340
21	Wm. Rutherford	South Monaghan.	Beets turning white ; otherwise thrifty	18.3	13.0	84.6	16.0	16.2	92.4	14	1,794
22	J. W. Lucas	Bailieboro'	A very promising plot	21.7	12.0	83 6	23.2	15.4	87.6	*26	
23	Peter Dawson	"	Very uneven surface ; many blanks	14.6	11.9	86 3	22.4	17.1	90.5	16	434
24	John Riddell	Bensfort	Soil mellow ; thrifty growing beets	12.5	11.5	85.8	15 4	18.2	91.4	20	731
25	Wm. Eyerys	Peterborough	Rows close together, and very irregular	12.0	12.5	85.2	16.0	17.1	87.0	15	1,680

* Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter.
† No sample received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty plots, the yield of which were determined by inspector, gave an average of 15 tons 894 pounds per acre ; the average per cent. of sugar in beets advanced from 12.3 in August (22 samples) to 17.2 in October (22 samples) ; and the average purity in juice which was 84 in August became 90.6 in October.

The inspector reported the average weight of beets of the twenty plots at the time of lifting to be 15.5 ounces.

PORT PERRY EXPERIMENT.

Average weight of beets, per cent. Sugar, and Purity in Juice of Beets, on two different dates.

No.	Name.	Post office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets, oz.	Sugar in beets.	Purity.	Beets, oz.	Sugar in beets.	Purity.	Tons.	Lbs.
1	R. S. Vickery	Prince Albert	Thrifty growing beets; plot not very clean	19.8	11.0	84.1	15.0	17.0	89.9	*30	
2	Peter Christie	Manchester	Clean and properly cultivated plot	32.2	8.2	72.5	24.0	14.1	82.3	*36	
3	Mrs. Harper	Port Perry	Soil hard; neglect of attention	12.1	11.0	80 6	8 0	18.2	90.1	12	133
4	John Jeffery	Prince Albert	Clean, well cultivated plot; failed to report	†			22.8	16.3	91.9	‡	
5	Thomas Brent	Port Perry	Thrifty growth, but not properly thinned	17.4	11.9	84.6	17 8	17.7	90.7	21	992
6	Wm. Redman	"	A good plot	†			14.8	18.3	93.2	‡	
7	John Adams	"	Thrifty, properly thinned plot	24.4	10.0	79.1	18 7	16.8	91.7	23	763
8	Wm. Jackson	Scugog	Fair, lacking attention	31.3	10.1	81.1	28 8	16.6	89.7	‡	
9	Geo. Crozier	"	An entire failure								
10	James Jackson	"	Seed sown too late	†			10.1	15 0	88.2	9	591
11	Wm Graham	Port Perry	Lack of attention; many blanks	†			24.0	14.7	85.6	‡	
12	W. R. Ham	"	Clean and properly cultivated; some blanks	18.5	11.4	80.7	16 2	17.1	90 0	*19	
13	Chas. Taylor	"	Not very thrifty; lacking attention	8 9	11.9	85.1	15.0	17.8	92.1	11	250
14	Elias Williams	"	A well cultivated, clean, even plot	16.7	10 8	81.4	21.8	16.5	89.2	*21	
15	L. Burnett	Greenbank	Lacking thriftiness; otherwise a good plot	13.0	12.0	79.4	†			‡	
16	A. F. Phoenix	"	Neglect of attention; many blanks.	21.8	11.2	83.1	22 1	16.0	88.5	‡	
17	Wm. Real	"	A failure								
18	James Leask	"	Clean plot; some blanks	†			19.5	17.2	87.9	20	1,860
19	W. H. Leask	"	Beets doing well; great many blanks	25.4	8.7	74 8	25.1	16.6	90.6	14	1,038
20	Robert Munro	Seagrave	Clean plot; plants small	12.9	8.9	71.2	20.6	17.0	89.9	19	890
21	John Watson	Port Perry	Growth checked by dry, hot weather	13.6	11.1	84.8	21 0	17.2	91.4	13	398
22	James Munro	Seagrave	Thrifty growth; clean and well cultivated	15.1	8.2	76.3	18.1	15.3	87.5	17	1,449
23	Wm. J. Raines	Saintfield	Plot well cultivated; promising fair yield	22.1	9.6	78.5	21 1	17.1	90.9	*12	
24	James Wallace	"	Rows 26 inches apart; not thinned properly	10.8	11.4	85.7	13.0	19.1	85.9	*14	
25	Edward Barrett	Greenbank	Lacking attention; many blanks.	10.2	12.0	80.4	19.2	15.4	88.1	‡	

* Beets lifted by experimenter before inspector arrived; estimate furnished by experimenter.
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The ten plots, the yields of which were determined by Inspector, gave an average of 15 tons, 1,236 pounds per acre; the average per cent. of sugar in beets advanced from 10.5 in August (18 samples) to 16.7 in October (22 samples); and the average purity in juice which was 80.2 in August became 89.3 in October.

The Inspector reported the average weight of beets of the ten plots at the time of lifting to be 19.7 ounces.

SIMCOE.

Average weight of beets, per cent. Sugar and Purity in Juice of Beets on two different dates.

No.	Name.	Post office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets, oz.	Sugar in beets.	Purity.	Beets, oz.	Sugar in beets.	Purity.	Tons.	Lbs.
1	A. Ironsides	Simcoe	Clean, thrifty plot; covering ground well	8.9	14 7	86.1	15.1	12.8	76.7	14	1,865
2	J. W. Lee	"	A thrifty plot considering the drouth	8.1	14.5	87.9	16.0	14.5	85.0	18	502
3	Loder Culver	"	Neglect of attention on account of other work	16.3	12.4	83 4	18.4	12.4	86.1	9	1,495
4	A. Hart	"	A clean, properly thinned plot, suffering from drouth	14.0	14.3	85 8	16.5	14.4	84.9	14	1,036
5	Fred Lingwood	"	A fair patch of thrifty appearance	7.1	14 9	87.2	12 6	16.8	91.7	12	288
6	A. M. Collver	"	Properly thinned, clean plot: promising large yield	13.0	12.7	84.8	19 8	16.1	85 8	21	309
7	John F. Leask	"	Partially destroyed by stock	15 3	11 4	78.9	†				
8	C. F. Cook	"	Did not continue test	14.9	12.2	82.2	†				
9	E. Boughner	"	Cultivation fair	10.1	11.0	86.6	19.2	16 8	90 7	13	547
10	S. T. Starling	"	A well cultivated patch	12.3	11.4	77.9	18 2	11.4	84 0	20	1,480
11	W. F. Kydd	"	First seeding failed, reseeded May 27th	‡			19.0	14.6	81 9	‡	
12	F. W. Carter	"	A choice patch, clean and well cultivated	18.7	11.3	82.6	17 0	14.4	83 5	11	396
13	J. Russell	"	A light crop owing to drouth; well cultivated	12.3	14.6	86.0	9.6	16 8	93.1	7	1,347
14	R. Trinder	"	Beet patch grand; somewhat checked by drouth	12.6	13.4	89.9	13.4	11.5	82.9	12	1,643
15	G. W. Henderson	"	Clean patch of beets; checked by drouth	8.6	15.5	84.5	10 3	15 8	81 0	9	1,495
16	A. Gilbert	"	Fair patch; cultivation satisfactory	12.6	14.2	88.8	14 2	13 3	86 9	9	1,910
17	A. H. Smith	"	Full stand of beets ripening too early on account of drouth	8.2	14.7	85.2	8.2	14 2	85.2	10	1,569
18	Chas. E. Shearer	Vittoria	Cut-worms destroyed part of plot	6.7	12.5	85.7	9.3	16.1	90 9	7	1,762
19	Wm. Dawson	"	Fair plot; would be better but for spring plowing	17 9	11 8	84.5	12 3	16.5	88.7	13	132
20	N. S. Palmerton	Walsh	Plot uneven, cultivation neglected	10 9	12 0	83.6	10.6	14.4	86.8	10	1,154
21	Miles Holmes	"	Used too little seed; many blanks	13.2	12.3	85 5	10.6	14.6	90 0	9	1,910
22	Alex. Decon	Port Dover	Large, rank beets; covering ground well	10.7	14.4	85.4	20 8	14.2	87.2	20	1,480
23	D. A. Austin	Lynn Valley	A perfect plot	20.3	13.6	81.8	24.0	13 3	81.8	25	1,850
24	Fred Brearley	Simcoe	Well cultivated plot not properly thinned	24.1	11.1	67.6	19.8	15.1	85.0	20	650
25	Isaac Kellum	Lynnville	Beets stand too thin, owing to thin seeding				17.4	14.4	87.3		

* Beets lifted by experimenter before inspector arrived; estimate furnished by experimenter.
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty-one plots, the yields of which were determined by Inspector, gave an average of 14 tons 134 pounds per acre; the average per cent. of sugar advanced from 12.97 in August (23 samples) to 14.5 in October (23 samples); and the average purity which was 84 in August became 85.9 in October.

The Inspector reported the average weight of beets of the twenty-one plots at the time of lifting to be 12.7 ounces.

WALKERTON EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity of Juice of Beets, on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz.	Sugar in Beets.	Purity,	Tons.	Lbs.
1	House of Refuge	Walkerton	Thrifty, with number of dead leaves; evidence of fungous growth	23.3	9.5	80.6	22.4	16.2	90.4	25	778
2	Wm. Rowand.....	"	A clean, properly cared for, promising plot.....	10.0	10.4	83.9	16.0	16.3	89.1	14	1,372
3	Jas. A. Lamb	"	Poor plot, though well cultivated; beets not uniform	8 7	7.0	68.5	13.7	14.9	86.2	12	393
4	K. McNaughton	"	A medium plot, of healthy appearance	10.8	10.8	89.1	18.7	16.8	91.2	16	1,300
5	J. L. George	"	Clean and thrifty; many patches.....	12.0	9.2	80.8	25.3	14.9	84.8	18	1,337
6	Thos. Coates	"	Cultivation not good	15.0	9.2	78.2	18.4	14.8	84.0	25	156
7	Wm. Grierson....	"	Clean and exceptionally thrifty plot	12 3	9.6	82 9	21.3	15.5	88.6	18	1,171
8	Conrad Voelzing	"	A good patch, of thrifty appearance	13.7	9.7	81.7	16.5	15.8	88.8	18	174
9	T. H. Wilson	"	A uniform, thrifty plot	9.1	10.5	88.1	21.0	15.8	92.3	16	1,022
10	H. J. Ernest	"	Plot of exceptionally thrifty appearance	25.3	9.5	82.8	19.0	16 1	91.4	20	324
11	Louis Braun	Mildmay	A fair plot, uniform color	14 2	9 6	80.9	16.5	15.6	87.7	20	1,319
12	Geo. Hahn	"	An average plot.....	17 3	9 7	81.1	17.1	15 3	88.4	12	1,721
13	John Loos	Walkerton	Thrifty growth; plot doing well	18.6	9.5	81.3*	17 8	15.0	86.3	23	174
14	C. S. Johnston	"	Too uneven: not very promising	9 9	10.3	83.8	19.7	16.1	90.9	17	1,346
15	J. C. Taylor	Eden Grove.....	Healthy looking beets great many blanks	10.9	11.3	83.8	17 8	14.9	84 8	14	1,537
16	H. Cargill & Son	Cargill	A number one plot	25.1	11.1	82.4	23.3	14.4	84.0	23	851
17	S. R. McConkey	Walkerton	Sown in drills.....	†	....	....	22 3	15.3	87.5	15	492
18	A. G. McLennan....	"	A very poor plot.....	†	....	....	19.0	14.6	87 0	‡	....
19	A. Waechter	"	Seed sown too deep; plowed up	....	....	....	....	....	....	....	....
20	J. Cunningham.....	Greenock.....	Replanted June 10th; beets not uniform in size.....	20.7	6.8	68.6	20.8	14.0	83.6	21	1,560
21	J. Tolton..	Walkerton	Cultivation only fair	10.9	9 8	80.0	20.0	16.6	92.1	18	1,834
22	J. L. Tolton, jr.....	"	Not very promising patch	12.1	9.2	80.8	22 6	15.3	89.0	20	1,319
23	W. M. Shaw	"	An excellent plot; few dead leaves, effect of fungous dis'ase	25.3	10.1	81 1	24.5	15 4	89.5	24	1,782
24	Dr. Stalker	"	Fairly well cultivated plot of growthy appearance.....	11.8	8.5	78.9	16 0	14.4	85.8	13	1,712
25	Ambrose Zettle.....	Formosa	Splendid plot	19.3	9.7	83.1	31 2	15 8	89.7	22	306
26	Englebert Hauck....	"	Rather small, uneven, but growthy.....	20.1	8.7	80.7	22.1	15.3	87.5	16	856

* Beets lifted by experimenter before inspector arrived; estimate furnished by experimenter.
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty-four plots, the yields of which were determined by inspector, gave an average of 18 tons, 1,901 pounds per acre; the average per cent. of sugar in beets advanced from 9.5 in August (23 samples) to 15.4 in October (25 samples); and the average purity in juice, which was 81.0 in August, became 88.0 in October.

T e Inspector reported the average weight of beets of the twenty-four plots at the time of lifting to be 19.4 ounces.

WATERFORD EXPERIMENT.

Average weight of Beets, per cent. Sugar, and Purity of Juice of Beets, on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets. oz.	Sugar in Beets.	Purity.	Beets. oz	Sugar in Beets.	Purity.	Tons.	Lbs.
1	P. M. Smith	Waterford	Soil too dry, being on side of hill..	18.7	13.5	84.1	11.2	17.1	87.8	13	715
2	S. Swanton	"	Growth too rank ; rows 28 in. apart	15.9	14.0	87.1	24.9	15.1	87.8	*20	....
3	G. Fitzgerald	"	Beets small ; many blanks owing to thin seeding	12.0	12.1	83.7	14.0	15.5	90.1	9	1,910
4	L. C. Barber	Boston	A nice patch, well cultivated ; sown too late	11.8	9.6	78.5	10.0	15.2	85.6	11	1,228
5	S. B. Nelles	Wilsonville	A beautiful, clean patch	12.9	11 3	87.5	17.7	14.2	88.2	10	740
6	D. H. Duckworth	Lynnville	Seed did not germinate well ; sown too deep	21.0	9.7	83.1	22.8	11.8	84.5	*11	....
7	L. Beemer	Waterford	A grand plot ; almost too rank in growth	24 9	9.9	79.5	31.8	12.0	84.1	31	1,300
8	A. A. Beemer	"	Average patch ; situation too high and dry	11.1	13.0	86.7	9.7	15.3	89.0	12	1,717
9	O. McMichael	"	A well cultivated plot ; doing nicely	14.3	12.8	82.3	16 1	12.4	82.4	17	1,672
10	Elam Chapin	"	A beautiful plot, in good condition	12.1	12.5	79.5	16.5	14.4	87.4	23	457
11	Walter Blaney	"	Well cultivated patch of good, golden color	12.7	12.6	86.4	14 4	15.0	86.3	16	769
12	F. L. Culver	"	A first-class patch ; well cared for	15.7	12.6	82.1	15.4	15.2	86.6	20	1,894
13	Ambrose Potts	Lynnville	Germination poor ; seed sown too deep	22.6	10.2	79.4	17.6	15.3	87.1	†	....
14	Nelson Clouse	Townsend	A very fine crop of beets ; doing well	9.4	11.3	83.8	11.7	13.6	87.8	20	1,480
15	H. P. Langs	Waterford	An average crop ; well cultivated	9 8	14.0	84.6	16 6	11 7	86.7	13	1,376
16	Dr. D. Bowlby	"	Part plowed up ; seed did not germinate well	8.2	12.9	81.9	18 4	13.6	84.7	12	1,717
17	E. W. Hyde	Tyrrell	Clean and well cultivated plot ; very promising	9.4	14.9	84 4	17.6	16.3	91.5	25	605
18	L. L. Sovereign	Waterford	Seed-bed being too dry ; failed to germinate well	20.1	11.4	85.2	18.9	15.6	86.8	13	94
19	I. G. Wyckoff	Tyrrell	Partly neglected, owing to pressure of other work	17.2	11.9	78.7	11.3	13.3	84.8	16	1,880
20	L. Kelland	"	One of the finest patches which I have seen	10.1	11.5	58.9	21.5	14.6	84.6	29	1,316
21	John Vrooman	"	Plot uneven, many blanks ; rows 30 in. apart	17.7	12.2	82.7	19 2	15.3	86.2	10	1,780
22	Geo. Ervin	"	Magnificent patch ; almost too rank in growth	13.1	13.8	76.0	21.4	14.3	82.9	28	412
23	R. J. Wallace	Townsend Centre	A carefully cultivated plot	12.8	12 8	81.3	12.0	15.8	87.0	15	695
24	D. W. Smith	"	A good patch ; but not properly thinned	24.2	11.4	80.1	16.0	15.0	84.0	15	695
25	Dr. A. Bowlby	Waterford	Nice plot ; ripening too early, owing to drouth	9.6	14.4	87.4	7.2	14.9	89.7	7	520

*Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter.
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The twenty-two plots, the yields of which were determined by inspector, gave an average of 17 tons, 361 pounds per acre ; the average per cent. of sugar in beets advanced from 12.3 in August (25 samples) to 14.5 in October (25 samples) ; and the average purity in juice, which was 81.8 in August, became 86.5 in October.

The Inspector reported the average weight of beets of the twenty-two plots at the time of lifting to be 14.9 ounces.

WHITBY EXPERIMENT.

Average weight of Beets, per cent. Sugar in Beets, and Purity in Juice of Beets on two different dates.

No.	Name.	Post Office.	Particulars.	August, before maturity.			October, after maturity.			Net yield per acre.	
				Beets, oz.	Sugar in Beets.	Purity.	Beets, oz.	Sugar in Beets.	Purity.	Tons.	Lbs.
1	Sanford Brown	Whitby	A beautiful plot of beets	15.3	12.8	90.6	15.8	16.3	92.0	21	238
2	George Leng	Pickering	Splendid crop ; well cultivated and cared for	25.8	10.9	85.8	19.2	12.9	88.3	‡	.....
3	Wm. Oke	Whitby	Hot weather checked somewhat ; otherwise promising	17.1	12.1	83.1	23.2	15.1	87 3	23	728
4	Alex. Jeffrey	"	Plot looking well	17.4	11.1	82.4	23.2	15.6	91.6	‡	.....
5	W. J. Davey	"	A perfectly cultivated clean plot	24.5	12.2	86.6	22 6	15.7	89.2	23	763
6	E. Maddaford	"	A very fine crop	35.2	9.2	77.6	21.2	14.8	87.1	‡	.....
7	Geo. Parker	Dunbarton	Patch very weedy ; beets looking splendid	27.6	8.9	75.8	19.7	14 3	86.8	24	1,026
8	Andrew Annan	"	A very fine plot	19.2	11.3	86.2	15.4	15.5	87.2	22	.....
9	Henry Morrison	"	A very promising plot of beets	34.4	8.7	79.3	20.8	14.6	86 5	26	1,064
10	Geo. O'Connor	Audley	A fair plot ; few blanks occur	†	.....	.....	21.3	14.2	87.7	27	306
11	John Morrison	Brooklin	Well cultivated plot, in good condition	35.8	11.1	81.8	27.0	17.2	91.0	‡	.....
12	Jas. Boyes	"	Fine patch of beets ; checked somewhat by drouth	23.9	11.4	85.2	17.1	16.9	87 6	19	1,962
13	Hon. John Dryden	"	Well cultivated plot ; very promising	16.7	10.4	76 9	23.0	16.9	88.1	23	763
14	Samson Roberts	Columbus	A fair patch	†	.....	.....	24.2	15 7	85.5	‡	.....
15	Jas. Stokes	"	Plot looking fine	36 4	10.2	85 0	20.8	15.5	89 6	‡	.....
16	Jas. Stork	"	A fairly thrifty looking plot	24.0	8.7	75.4	28.0	15.4	87.1	16	896
17	Jos. Mitchell	Whitby	A splendid plot of promising beets	12 8	11.4	88.9	20.7	14.6	89.3	22	1,255
18	John Bright	Myrtle	A pretty crop ; faithfully cultivated	12.2	11.5	84.7	14 8	16 8	91.7	17	56
19	Lester Hubbell	"	A beautiful promising plot of beets	14.8	9 9	84.0	19.8	16 4	87.3	22	877
20	John Davidson	Ashburn	Beets looking well	29.7	7 9	72 4	31.0	15.6	82 9	‡	.....
21	Jas. I. Davidson	Balsam	A fairly well cultivated plot	21.6	9.6	80.9	23.4	17.8	92.1	18	1,290
22	John J. Balsden	"	A fair patch	.....	9 6	80.9	13.2	17.9	92.2	‡	.....
23	Frank Crossman	"	Plot a little weedy ; otherwise crop looking well	27.0	8.8	78.8	15.1	16.1	90.4	‡	.....
24	John Gordon	Brooklin	A fair plot, but not properly cleaned	12.7	12.3	85 5	13.3	17.6	91 1	15	96
25	Jas. McBrady	Audley	An average patch	19.4	9.5	81.9	25.4	15.8	93 3	‡	.....
26	T. C. Osborne	"	A well cultivated plot ; crop splendid	15.8	11.0	83.4	16 3	17.4	93.9	21	992
27	John Emerson	"	Beets looking fairly well ; plot very weedy	31.0	9.5	77.5	18.8	15.3	88.0	26	43
28	Jas. Richards	Pickering	Clean, even and well cultivated ; very promising	31.3	10.6	86 2	17.4	16.6	90 2	26	140

* Beets lifted by experimenter before inspector arrived ; estimate furnished by experimenter
† No samples received. ‡ Beets lifted by experimenter before inspector arrived, and no estimate of yield obtained.

The eighteen plots, the yields of which were determined by inspector, gave an average of 23 tons 1,586 pounds per acre ; the average per cent. of sugar in beets advanced from 10.4 in August (26 samples) to 15.9 in October (28 samples) ; and the average purity in juice, which was 82.2 in August, became 89.1 in October.

The inspector reported the average weight of beets of the eighteen plots at the time of lifting to be 21 ounces.

AN ACT RESPECTING THE ENCOURAGEMENT OF THE SUGAR BEET INDUSTRY.

1 Edward VII, Chapter 11, 1901.

Assented to April 15th, 1901.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

1. The sum of $225,000 is hereby set apart as a special fund, to be paid out of the Consolidated Revenue of the Province, for the purpose of encouraging the growth of sugar beets, and the establishment of factories within the Province of Ontario for the manufacture of refined sugar therefrom.

2. In this Act the word "year" shall mean the twelve months from June 30th to July 1st of the succeeding year.

3. In case any person or company shall establish and erect in any part of this Province suitable buildings and instal the necessary plant for the manufacture of refined sugar from sugar beets grown within this Province, such person or company shall, subject to the provisions of this Act, be entitled to be paid out of the said fund, for sugar so produced of first-class marketable quality, at the rate of one-half cent per pound, for the product of the first and second year's operations of such factory, and at the rate of one-quarter cent per pound for the product of the third year, and nothing for any year thereafter.

4. Not more than $75,000 shall be paid out of the said fund in any one year, and in case the total amounts claimed as earned in any one year under the provisions of section 3 shall exceed $75,000, the said sum of $75,000 shall be divided among the applicants in proportion to the amounts of their respective claims under this Act.

5. Every person or company intending to claim participation in the said fund shall file notice of such claim with the Treasurer of the Province on or before September 1st of the year in which claim is to be made, and the said person or company shall furnish to the Treasurer of the Province such proof of the correctness of the production and transactions of his or their factory as may at any time or from time to time be required.

6. Claims under this Act shall be payable only under and subject to and on proof of compliance with the following conditions :

(*a*) That during the first year of the operations of such factory, the full sum of at least $4 per ton shall have been paid for all beets delivered at the factory, under contract irrespective of the quantity of saccharine matter contained in such beets.

(*b*) That during the operations of the second and third years of such factory, the said person or company shall have paid for all beets grown according to contract and delivered at the factory at the rate of $33\frac{1}{3}$ cents per ton for every one per cent. of sugar which such beets contain.

(*c*) All forms of contract for the growing and delivery of beets used or to be used by any person or company claiming aid under this Act must be submitted to the Minister of Agriculture and approved by him.

7. In the event of any dispute between any such person or company, and any contractor for the supply of sugar beets as to the quantity of saccharine matter which said beets contain, reference shall be made to the analyst of the Agricultural College, Guelph, or to such person as may be nominated for that purpose by the Lieutenant-Governor in Council, whose report shall be final.

AGREEMENT

BETWEEN

HIS MAJESTY

Represented by the Honorable the Commissioner of Crown Lands for the Province of Ontario,

Of the First Part,

AND

THE NEPIGON PULP, PAPER AND MANUFACTURING COMPANY, LIMITED,

Of the Second Part.

Dated 4th February, 1902.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

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1902.

WARWICK BRO'S & RUTTER, Printers,
TORONTO.

AGREEMENT.

This agreement made, in duplicate, the fourth day of February, in the year of our Lord A.D. 1902, between His Majesty, represented by the Commissioner of Crown Lands for the Province of Ontario (hereinafter styled "the Government"), of the first part,and John Flett, of the City of Toronto, in the County of York, Merchant; Paul Weidner, of the City of Detroit, in the State of Michigan, Pulp Manufacturer; James Whalen, of the Town of Port Arthur, Lumberman, and Newton Wesley Rowell, of the City of Toronto, in the County of York, Solicitor, members of a Joint Stock Company incorporated under the Ontario Companies Act, known as the Nepigon Pulp, Paper and Manufacturing Company, Limited, (hereinafter called "the Company") of the second part.

Whereas by indenture of agreement bearing date the 18th day of April, 1900, and made between the Government and the Company, it was recited, among other things, as follows:

"And whereas it is the intention of the said Company to construct a dam and develop a waterpower on the River Nepigon, in the District of Thunder Bay, near its mouth, to be used for the purposes hereinafter set forth,and to erect and operate in connection with the said water power, and at or near the same, a mill or mills for the manufacture of pulp and paper, and to expend a considerable amount of capital in connection therewith, and in the operation thereof, and from time to time to extend the same;

"And whereas the Company is desirous of obtaining from the Government of the Province of Ontario the right to cut from and upon certain Crown Lands of the Province such pulp and other wood as is necessary for its uses in the carrying on of the said enterprises, and in manufacturing pulp and paper in their said mill or mills, and any additions to or extensions of the same which the Company may construct;

"And whereas this agreement is entered into for the purpose of ensuring the performance by the Company of its obligations as hereinafter defined, and of securing to the Company a continuous supply of wood for the purpose of its business upon the terms and subject to the conditions and stipulations hereinafter contained."

And whereas the said Company could not proceed with the undertaking, or carry out the terms and provisions of the said agreement until the site of the water power on the River Nepigon contemplated by the said agreement had been agreed upon between the Government and the said Company.

And whereas objections were filed with the Government to the sites proposed by the said Company for the said water power by the Canadian Pacific Railway Company and other parties claiming to be interested therein.

And whereas, owing to the difficulties and differences aforesaid, the Government and the said Company were unable to agree as to the site of the proposed water power until the 29th day of June, 1901.

And whereas, the Government did, by indenture of lease, bearing date the said 29th day of June, 1901, grant and lease to the said Company a water power on the River Nepigon upon the terms and conditions in the said lease more particularly set forth; and did also by the said indenture, provide for the development of the same.

And whereas, the said Company proceeded, immediately after the site of the said water power was decided upon, to acquire lands adjacent thereto for the purpose of their undertaking, and have since acquired the said lands.

And whereas the Company has already expended large sums of money in exploring the said concession, and in acquiring lands for the purposes of its undertakings, and in preparing plans for its water power and mills, and is now prepared to proceed with the undertakings covered by the said agreement, and has applied to the Government for an extension of the time provided by the said agreement for carrying out and completing the undertakings and works therein set forth.

And whereas the Company has, in consideration of the said extension, agreed to increase the amount to be expended under the terms of the said agreement from $200,000 to $250,000 and has agreed to proceed without delay with the works and undertakings provided in the said agreement, and to expend not less than $50,000 within twelve months from the date hereof, and an additional sum of $75,000 within eighteen months from the date hereof, and the balance, or sum of $125,000 within the time mentioned in the said agreement.

And whereas for the considerations aforesaid, the Government has agreed to grant the said extension.

Now, therefore, this indenture witnesseth that it is agreed by and between the Company and the Government, that is to say :—

1. The Company shall expend in connection with the works and undertakings of the Company, in addition to the amounts referred to in paragraphs 3, 4, 5 and 19 of the said agreement bearing date the 18th day of April A.D., 1900, and made between the Government and the Company, within twelve months from the date hereof, the sum of Fifty Thousand Dollars.

2. The periods mentioned in clauses 3, 4, 5, 6 and 19 of the said agreement shall be computed from the date of this agreement, and not from the date of the said agreement of the 18th day of April, 1900, save and except as to the expenditure of the additional sum of $125,000 referred to in Clauses 5 and 19 of the said agreement, which said sum shall be expended within the time mentioned in said agreement, as computed from the date thereof, and not from the date of this agreement.

3. The Company may, if it so desires, expend the whole of the said sum of two hundred and fifty thousand dollars upon the said pulp and paper mills, instead of dividing the said expenditure between the construction of the said pulp and paper mills and the said water power; and if the said sum is so expended upon the said pulp and paper mills within the time provided in this agreement, and all the otner provisions and conditions of the said agreement, as amended by this agreement, complied with as to the output of the said mills, and the number of hands employed, such expenditure shall be deemed a full and sufficient compliance with the said agreement, as amended by this agreement, but nothing herein contained shall be deemed to affect the terms or conditions of the water power lease hereinbefore mentioned, and dated the 29th day of June, 1901.

4. The provisions of Clause 19 in the said original agreement, and all other provisions therein contained, so far as the same are applicable thereto, shall apply to the said expenditure of fifty thousand dollars.

5. The said company shall, in the development of the water power and the construction and equipment of the works and mills aforesaid, use cement and machinery of Canadian manufacture, so far as the same is reasonably practicable.

6. Wherever the expression "The Company" shall occur in the agreement, it shall be understood to include the heirs, executors, administrators, and assigns of the parties hereto of the second part, and the successors and assigns of the Joint Stock Company.

In witness whereof the Commissioner of Crown Lands has hereunto set his hand and seal, and the parties of the second part have signed, sealed and delivered the same on the day and year first above written.

Signed, sealed and delivered in the presence of

AUBREY WHITE,
WM. R. WILLIAMS,
GEORGE W. MORAN.

E. J. DAVIS, [LS].
JAMES WHALEN, [LS].
per N. W. Rowell,
N. W. ROWELL, [LS].
PAUL WEIDNER, [LS].
JOHN FLETT. [LS].

AGREEMENT

BETWEEN

HIS MAJESTY

REPRESENTED BY THE HONORABLE THE COMMISSIONER OF CROWN LANDS FOR THE PROVINCE OF ONTARIO,

OF THE FIRST PART,

AND

THE STURGEON FALLS PULP COMPANY, LIMITED,

OF THE SECOND PART.

DATED 15TH DECEMBER, 1901.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
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1902.

WARWICK BRO'S & RUTTER, Printers.

TORONTO.

AGREEMENT.

This agreement made in duplicate this fifteenth day of December, A.D. 1901, between His Majesty, represented by the Honorable the Commissioner of Crown Lands for the Province of Ontario hereinafter called "the Government," of the First Part; and The Sturgeon Falls Pulp Company Limited, hereinafter called "the Company," of the Second Part;

Whereas by a certain agreement bearing date the 6th day of October, A.D. 1898, in consideration of certain expenditures therein agreed to be made and of certain contracts and agreements therein entered into on the part of the Company, the Government did grant to the Company for use in their business the right for a period of twenty-one years from the said 6th day of October, A.D. 1898, to cut and remove spruce and other timber from lands of the Crown along the Sturgeon river in the district of Nipissing and its extensions or tributaries as more fully defined in said agreement, subject to the terms, provisions and conditions therein more fully set forth.

And whereas after the date of the said agreement the company did assign and transfer all their rights and privileges under said agreement to another company known as Edward Lloyd Limited.

And whereas certain disputes and differences arose between the company and Edward Lloyd Limited as to certain matters connected with the said agreement, which disputes and differences were referred to arbitration and an award has been made directing that Edward Lloyd Limited are to transfer back to the Company all rights and privileges so assigned and transferred.

And whereas Edward Lloyd Limited have so reassigned and retransferred to the Company all said rights and privileges.

And whereas by reason of said disputes and differences and the litigation consequent thereon delay has arisen in carrying out the terms and conditions of said agreement of the 6th day of October, A. D. 1898, on the part of the Company, and the Company has applied to the Government to amend the said agreement in respect of the particulars hereinafter mentioned, and the Government has agreed so to do.

Now therefore this indenture witnesseth and it is agreed by and between the Government and the Company as follows, that is to say:—

1. In addition to all expenditure that has been heretofore made under the agreement of the 6th day of October, A.D. 1898, the Company shall expend the sum of $50,000 before the 1st day of July, A.D. 1902, and a further sum of $100,000 before the 1st day of September, A.D. 1902, in the building and completion of the mills and machinery, and the development of the water power at Sturgeon Falls as provided in said agreement, and the Company shall begin said expenditure of $150,000 not later than the 15th day of January, A.D. 1902, and shall have the same completed on or before the 1st day of September, A.D. 1902.

2. A further sum of $150,000 shall be expended by the Company on construction and equipment before the 1st day of July, A.D. 1903, and the balance of the expenditure required to be made by the said original agreement shall be completed on or before the 1st day of July, A.D. 1904.

3. The franchise, rights and privileges of the Company under said agreement of the 6th day of October, A.D. 1898, and this amendment thereof shall not be disposed of, assigned or transferred to any person or persons, corporation or corporations whatever until the mills and machinery as provided in said agreement and this agreement are completed and in running order except to the Imperial Paper Mills of Canada, Limited, and any agreement, assignment or conveyance from the Company to the Imperial Paper Mills of Canada, Limited, shall contain a clause prohibiting said last named company from disposing of, assigning or transferring the said franchise, rights and privileges until such completion as aforesaid, and any such agreement, assignment or conveyance shall have no force or effect unless executed in legal form by the said the Imperial Paper Mills Company of Canada, Limited, and unless it shall have been first submitted to and approved by the Government.

4. The Company shall forthwith after the execution hereof deposit with the Government the sum of $20,000 as security for the due performance of the terms and conditions of the said agreement of the 6th day of October, A.D. 1898, as modified by this agreement, which sum is to be refunded to the Company when the Company shall have expended the sum of $150,000 in accordance with the first paragraph hereof, and when the two mills now in course of erection shall be in actual operation to the satisfaction of the Government, and turning out 40 tons of paper per day.

5. All breaches, if any, of the terms and conditions of the said agreement of the 6th day of October, A.D. 1898, heretofore committed by the Company or by the said Edward Lloyd Limited, are hereby waived by the Government.

6. All the clauses of the said agreement of the 6th day of October, A.D., 1898, save as modified hereby are to be read as part of this agreement, and are hereby ratified and confirmed and made part and parcel hereof.

In witness whereof the Commissioner of Crown Lands has hereto set his hand and seal, and the Company has set its corporate seal and the hand of its chairman and secretary.

Signed and delivered in the presence of

AUBREY WHITE.

E. J. DAVIS, [Seal.]
The Sturgeon Falls Pulp Company, Limited.
Per Attorney ERNEST A. BREMNER. [Seal.]

AGREEMENT

BETWEEN

HIS MAJESTY

REPRESENTED BY THE HONORABLE THE COMMISSIONER OF CROWN LANDS FOR THE PROVINCE OF ONTARIO,

OF THE FIRST PART,

AND

THE BLANCHE RIVER PULP AND PAPER COMPANY, LIMITED,

OF THE SECOND PART.

DATED 25TH MAY, 1901.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
PRINTED AND PUBLISHED BY L. K. CAMERON,
Printer to the King's Most Excellent Majesty,
1902.

WARWICK BRO'S & RUTTER, PRINTERS.
TORONTO.

AGREEMENT.

This agreement made in duplicate this 25th day of May, A.D., 1901, between His Majesty represented by the Honorable the Commissioner of Crown Lands for the Province of Ontario hereinafter called "the Government" of the First Part; and The Blanche River Pulp and Paper Company, Limited, hereinafter called "the Company," of the Second Part.

Whereas by a certain indenture bearing date the 14th day of April, A.D. 1900, in consideration of certain expenditure therein agreed to be made and of certain contracts and engagements therein entered into on the part of the Company, the Government did grant to the Company for the use of their business the right for a period of twenty-one years from the date thereof to cut and remove spruce and other timber from those portions of the lands of the Crown in Ontario on either side of and within five miles of La Blanche river and its tributaries in the Province of Ontario, subject to the terms, provisioes and conditions in the said agreement more fully set forth;

And whereas the said Company propose to largely increase the expenditure by said agreement agreed to be made and to establish a business of much larger proportions than at first intended and have applied to the Government to amend the said agreement of the 14th day of April, A.D. 1900, in respect of the expenditure to be made and the time when the same is to be made;

And whereas the Government are desirous of assisting the Company to establish a larger business and to increase the undertaking as much as possible, and in view of the large increase of the proposed expenditure have agreed to the amendments herein set forth;

Now, therefore, this indenture witnesseth and it is agreed by and between the Government and the Company as follows, that is to say:—

Clause 4 of the said agreement of the 14th day of April, A.D. 1900, is hereby amended by substituting the words and figures "seven hundred and fifty thousand dollars ($750,000)" in place of the words and figures "seventy-five thousand dollars ($75,000)" where they occur in the fourth clause of the said agreement; and by substituting the words "one hundred tons" in place of the words "thirty tons" where they occur in said section 4; and by substituting the words "two hundred hands" for the words "one hundred hands" where they occur in said section 4.

The fifth clause of the said agreement of the 14th day of April, A.D. 1900, is hereby rescinded and cancelled and the following clause is substituted therefor:—

5. The sum of fifty thousand dollars ($50,000) shall be expended for the said purpose on or before the first day of January, A.D. 1902, and the Company shall make an additional expenditure for like purposes on or before the 14th day of October, A.D. 1902, of two hundred and fifty thousand dollars ($250,000), and the Company shall make an additional expenditure for like purposes on or before the 14th day of October, A.D. 1905, of four hundred and fifty thousand dollars ($450,000) so as to increase the capacity of the said mill or mills sufficiently to keep employed in and about such business during the remainder of the twenty-one years two hundred (200) hands additional for at least ten months in each year; it being distinctly understood that the erection of such mills and the establishment of such industry form part of the consideration of the agreement for the price of the pulpwood, and that the cutting of the wood for the purpose of the mill may begin as soon as and when the said sum of fifty thousand dollars ($50,000) shall have been expended.

Clause 16 of the said agreement of the 14th day of April, A.D. 1900, is hereby cancelled and rescinded and the following clause is substituted therefor:—

16. It the company shall not on or before the 1st day of January, A.D. 1902, have expend the said sum of fifty thousand dollars ($50,000), and if the company shall not on before the 14th day of October, A.D. 1902, have expended the said sum of tv hundred and fifty thousand dollars ($250,000) in erecting the said pulp mill and pap mill and other necessary buildings as aforesaid, and in the construction and equi ment thereof, and in preparing for the operation of the same, and if the compar shall not on or before the 14th day of October, A.D. 1905, have made an addition expenditure for like purposes of four hundred and fifty thousand dollars ($450,00 so as to increase the capacity of the said mill or mills as aforesaid, then this agre ment shall become null and void and of no effect.

It is hereby further agreed that until the company shall have erected and completed the sa mill or mills, and shall have put the same into active operation, the said company will not sell, di pose of, assign or transfer the rights and privileges granted to them by the said agreement of th 14th day of April, A.D. 1900, or of any right, title or interest acquired by them thereunder, but a assignment or pledge or mortgage of the said agreement or of the company's rights thereund for the purpose of securing an advance of money or for the purpose of securing the bonds, debe tures or other financial obligations of the company, or for any like purpose, shall not be violation of this agreement, and nothing herein contained shall interfere with any increase capital stock or any reorganization of the company or issue of preference stock.

It is hereby further agreed that the company will forthwith change their head office fro the City of Toronto to the Town of Mattawa, that they will pay their employees in Mattawa by cheque upon a bank in Mattawa in so far as the same is at all practicable, and that the will not engage in business as general merchants or as storekeepers at their said mill, nor wi they allow or permit any other person or persons to do so on their property, but this shall no apply to merchandise required by them for their own purposes.

It is hereby further agreed that the said company shall in the development of the wate power and the construction and equipment of the works and mills aforesaid use cement an machinery of Canadian manufacture so far as the same is reasonably practicable.

And this indenture further witnesseth that subject to the covenants, alterations and modi fications herein set forth, the Government do grant and confirm to the Company all rights powers and privileges conferred by the said agreement of the 14th day of April, A.D. 1900, an all benefit and advantage to be derived therefrom.

In witness whereof the Commissioner of Crown Lands has hereunto set his hand and seal and the company have hereunto set their corporate seal and the hand of their president.

Signed, sealed and delivered in the presence of

W. A. H. FINDLAY, E. J. DAVIS. [Seal.]

R. A. GRANT. F. B. CHAPIN, [Seal.]
President.

AGREEMENT

BETWEEN

HIS MAJESTY

Represented by the Honorable the Commissioner of Crown Lands for the Province of Ontario,

AND

THE MONTREAL RIVER PULP AND PAPER COMPANY.

Dated 3rd day of March, 1902.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

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1902.

WARWICK BRO'S & RUTTER, Printers,
TORONTO.

AGREEMENT.

This Indenture made in duplicate this third day of March, in the year of our Lord one thousand nine hundred and two, between His Majesty, represented by the Honorable the Commissioner of Crown Lands for the Province of Ontario (hereinafter called "The Government") of the first part, and Peter McArthur, of the City of Detroit, in the State of Michigan, Lumberman; William C. Phillips, of the City of Toronto, in the County of York, Manufacturer; Charles D. Warren, of the City of Toronto, in the County of York, Lumber-dealer; William Kerr, of the City of Toronto, in the County of York, Lumberman, and Ebenezer Forsyth Blackie Johnston, of the City of Toronto, in the County of York, Barrister-at-Law, who intend to form a Joint Stock Company under "The Ontario Companies Act," to be called "The Montreal River Pulp and Paper Company, Limited," and hereinafter called "The Company" of the second part.

Whereas the said Company and others are about to become incorporated as a Joint Stock Company pursuant to the provisions of the law of the Province of Ontario, under the name of "The Montreal River Pulp and Paper Company, Limited";

And whereas the Company is desirous of obtaining from the Government of the Province of Ontario the right to cut from and upon certain Crown lands of the Province of Ontario hereinafter described, such pulpwood as is necessary for its uses in manufacturing pulp and paper from such wood at its mills or at any other mill or mills which the said Company may find it necessary to construct, buy, lease, or operate in connection with its business; and the Company has deposited with the Government of the Province the sum of Twenty Thousand Dollars ($20,000) in cash as evidence of good faith, such sum to be subject to the provisions hereinafter contained;

And whereas it is the intention of the Company to construct a water power on the Montreal River or on the Ottawa River in the Province of Ontario and in so doing covenants to expend the sums hereinafter referred to;

And whereas the said Company intends to construct in connection with the said water power extensive pulp and paper mills in the said Province of Ontario, and to expend a large amount of capital in connection therewith, and the operation thereof, and from time to time to extend the same, provided the Company can obtain a sufficient and satisfactory supply of pulpwood in the said territory;

And whereas negotiations have for some time been pending between the Government and the Company as to the terms upon which the Government would grant to the said Company the right to cut pulpwood as aforesaid for the purposes of its said mills, and the terms and conditions hereinafter recited have been agreed upon between the Government and the said Company;

And whereas this agreement is entered into for the purpose of ensuring the performance by the Company of its obligations as hereinafter defined, and of securing to the Company a continuous supply of wood for the purpose of its business, upon the terms and subject to the conditions and stipulations hereinafter contained.

Now therefore this indenture witnesseth, and it is agreed by and between the Government and the Company as follows, that is to say:—

1. The parties hereto of the Second Part shall forthwith proceed to form a Joint Stock Company under the provisions of "The Ontario Companies Act," with a capital stock sufficient to carry out the obligations entered into herein, of which Company the said parties shall all be members, and immediately after the incorporation and organization of the said Joint Stock Company the said parties hereto of the second part shall convey to it the rights and privileges hereinafter described and all benefit and advantage to be derived from this agreement.

2 The Joint Stock Company so to be incorporated shall assume all the liabilities and engagements which are assumed and entered into herein by the parties hereto of the Second Part, and their personal liability to the Government, except the agreement to expend the first one hundred thousand dollars ($100,000), as hereinafter set forth, shall cease and determine when such liabilities and engagements have been assumed by such Joint Stock Company.

3. The Company shall with all convenient despatch proceed to the construction of a pulp mill and a paper mill at a water power on the Montreal River or on the Ottawa River above the Town of Pembroke in the Province of Ontario, and will thoroughly equip the same so that the expenditure of the Company in the construction and equipment of the said pulp mill and paper mill and of such other buildings and constructions as are necessary for the undertaking will be at least the sum of five hundred thousand dollars ($500,000), and will operate the same so that the daily output of the said mills in pulp and paper will amount to at least one hundred and fifty tons (150) tons and so that at least two hundred and fifty (250) hands on an average will be continuously employed in connection therewith for ten (10) months in the year.

4. Of the said sum of five hundred thousand dollars ($500,000) not less than one hundred thousand dollars ($100,000) shall be expended within eighteen (18) months from the date hereof, and not less than two hundred thousand dollars ($200,000) additional within two years from the date hereof, and the balance of two hundred thousand dollars ($200,000) within three years from the date hereof ; it being distinctly understood that the erection of such mills and establishment of such industry form part of the consideration of the agreement for the price of the pulpwood.

5. In consideration of the said expenditure and of the contracts and engagements entered into on the part of the Company the Government will grant to the Company for its use in its said business the right for a period of twenty-one years from the date hereof to cut and remove spruce, poplar or whitewood and banksian or jackpine six inches and upwards in diameter to enable the Company to work the said pulp and paper mills and any extension thereof to their full capacity from the time when the Company commences cutting under this contract on and from the lands and territory comprised in the following description, namely :—Commencing at the southwest angle of the Township of Hudson in the District of Nipissing , thence due west astronomically and along the north boundary of the Temagami Forest Reserve a distance of 38 miles, more or less, to the northwest angle of the said forest reserve ; thence due south astronomically along the west limit of said forest reserve to the northerly limit of the Sturgeon Falls Pulp Company's concession ; thence westerly along the northerly limit of the Sturgeon Falls Pulp Company's concession to the westerly limit thereof ; thence along a line drawn due north and south astronomically to the watershed between the waters flowing into the Ottawa River by way of the Montreal River and the waters flowing into the Georgian Bay by way of the Wahnapitae River, thence westerly along the said watershed to the height of land between the waters flowing into the Hudson's Bay and the waters flowing into the Ottawa River by way of the Montreal River ; thence northerly and northeasterly along said last mentioned height of land to its intersection with the boundary line between the districts of Nipissing and Algoma south of Little Hawk Lake ; thence due north along said district boundary to the one hundred and second mile post thereon ; thence due east astronomically ten miles more or less to Trout Lake, or waters flowing into or out of said lake as the case may be ; thence southerly through Trout Lake and through the chain of small lakes and portages to the north end of the Great Northern Bend on the Montreal River ; thence south sixty degrees east astronomically to the western limit of the Blanche River Pulp and Paper Company's concession ; thence southerly and southeasterly along the western limit of the Blanche River Pulp and Paper Company's concession to the southwest angle thereof, which point is west of the Township of Hudson ; thence southeasterly in a straight line to the place of beginning, containing by admeasurement sixteen hundred and sixty square miles more or less, after reserving and deducting therefrom the territory covered by the Land Grant under the Act of the Ontario Legislature, being chapter

23, section 3, of 62 Victoria (2) in favour of James' Bay Railway ; at the rates and prices hereinafter set forth and provided and subject to such reasonable terms, conditions and regulations as to the cutti· g, removing and driving as may from time to time be imposed by the Lieutenant-Governor in Council, and subject also as hereinafter set forth and contained.

6. The Company shall pay forty (40) cents per cord of 128 cubic feet for spruce, and ten (10) cents per cord of one hundred and twenty-eight (128) cubic feet for the other woods above mentioned, or such prices as may from time to time be fixed by the Lieutenant-Governor-in-Council for such woods, but in no case shall the price so to be fixed be at a higher figure than the price at which the general public shall be permitted to cut on other portions of the Crown domain, or than those similarly situated shall be permitted to cut.

7. It is distinctly understood and agreed that only the right to cut wood as aforesaid is sold to the Company and not the soil or any part thereof, nor is any interest in the said soil sold except in so far as may be necessary to cut and remove the wood as aforesaid, and the wood when so cut and removed shall (subject to the payment of the price thereof) become the absolute property of the Company, except as hereinafter provided

8. This agreement is not to impede or retard settlement or mining operations and nothing herein contained shall limit or affect the right of the Department of Crown Lands to sell, locate, lease or otherwise dispose of lands in the aforesaid territory for settlement, mining or other purposes, but the same shall be as free for such disposal as if this agreement had not been made ; and where any lands are so sold, located, leased or otherwise disposed of the rights of purchasers, locatees, lessees or other parties entitled to the said lands in and to the timber thereon shall be the same as if this agreement had not been made.

9. Nothing herein contained or to be done hereunder or by virtue hereof shall entitle the Company to a monopoly in the use of the rivers and streams passing through said territory or any of them, but the same shall be and continue open for the use of the public in accordance with the law in that behalf ; but in view of the character of the industry to be established and the investment of so large an amount of capital and the probable enlargement of the industry in the near future, it is understood that the Government will not grant, sell to or confer upon any other person or persons, corporation or corporations, the right to cut pulpwood within said territory, the granting of which right would, in the opinion of the Commissioner of Crown Lands, for the time being, have the effect of so far lessening or diminishing the supply of pulpwood in the said territory during the period covered by this agreement, and which under this agreement would be available for the making of pulp by the Company as to prejudicially interfere with the Company during the said period in obtaining all the pulpwood necessary to supply the said mills and any extension thereof that may be under construction and bona fide in process of completion, but nothing in this paragraph nor in this agreement shall prevent the sale to or location by actual settlers of any part of the said lands in the usual manner, or in any manner limit the rights of the Government under paragraph 8 hereof ; but should it appear to the satisfaction of the said Commissioner that there is upon the territory hereinbefore referred to a greater quantity of pulpwood than will be required to supply the Company's mills actually in operation or under construction and bona fide in process of completion as aforesaid for and during the said period of twenty-one years, the Government shall be at liberty to grant to any other person or persons, corporation or corporations, the right to cut such quantity or quantities of pulpwood on the territory hereinbefore referred to or the right to cut pulpwood on and over such portion or portions of such territory as in the opinion of the said Commissioner will not prejudicially diminish the Company's necessary supply as aforesaid.

10. It is distinctly understood and agreed that nothing herein contained shall, without the consent in writing of the Commissioner of Crown Lands for Ontario, be deemed to confer any right to cut or remove any timber from any territory or areas already under license or permit from the Crown or which may hereafter be placed under license or permit for the cutting of

pine timber during the time such licenses or permits are in force or until after the pine timber is cut therefrom, nor shall any cutting take place under this agreement in or in the immediate proximity of territory covered with green merchantable pine available for lumbering purposes or which may be considered by the Government to be pine-bearing lands. If, however, the wood in other parts of the available territory has been exhausted or is insufficient for the requirements of the Company's mills the Company may cut in the vicinity of such pine-bearing lands upon such terms and conditions as may from time to time be agreed upon between the Government and the Company, or if they cannot come to an agreement then upon such terms, conditions and regulations as may from time to time be made or imposed by the Lieutenant-Governor in Council or by the Commissioner of Crown Lands for the purpose of affording ample protection to the standing pine timber, and nothing in this agreement contained shall be taken to confer upon the Company the right to cut and remove timber which is covered by license or permit from the Crown during the time such license or permit is in force except with the consent of the holder or holders thereof.

11. Provided, however, and it is understood and agreed that the Company shall not be entitled to cut wood of any kind on the said territory or any part thereof for the purpose of export in the wood nor for sale to other persons for export in the wood.

12. And it is hereby further agreed that nothing in this agreement contained shall prevent the Government from selling the right to any person or persons to cut wood other than spruce, poplar or whitewood and banksian or jackpine on any part of the said territory which has not already been placed under license and to grant timber licenses or permits in respect thereof under the statutes and regulations in that behalf, and in no case shall the Company be entitled to cut the pine trees other than banksian pine unless under special permit or license from the Government or the Commissioner of Crown Lands.

13. Nothing herein contained shall require the Government to provide any particular quantity of wood, as the Government in no case guarantees quantities nor does anything more than grant the right to cut such wood as aforesaid within the aforesaid limits, and nothing herein contained shall require the Company to purchase any particular quantity of wood or to pay for any wood not actually cut upon said territory, but it is clearly understood and agreed that so long as the wood on the said territory is sufficient to supply the mills of the Company herein referred to, the Company will take its supply of wood therefrom.

14. It is also hereby declared that the intention of these presents is that the said Company shall at all times during the term of twenty-one years from the date hereof obtain a sufficient supply of wood for the operation of their pulp and paper mills so far as the same can be found available within the limits herein described, and so far as the same can be obtained consistently with the terms of this agreement.

15. If the Company shall not within eighteen months from the date hereof expend at least the sum of one hundred thousand dollars ($100,000) in erecting the said pulp mill and paper mill and other necessary plant and constructions as aforesaid, and in the construction and equipment thereof and in preparing for the operation of the same this agreement shall become null and void and of no effect, and the sum of twenty thousand dollars ($20,000) heretofore paid to the Government by way of deposit shall be forfeited to the uses of His Majesty for said Province, but in the event of the said sum of one hundred thousand dollars ($100,000) being expended as hereinbefore provided then the said sum of twenty thousand dollars ($20,000) shall be returned to the parties of the second part or their representatives.

16. Settlement shall be made with the Government at the close of each season of navigation for the price of the wood cut up to that time, and a correct account of all the wood cut by the Company shall be kept in the books of the Company in such a manner as regulations made or to be made shall provide, to which the officers of the Crown shall at any time be entitled to

access, and returns shall from time to time be made under oath by the Company to the Crown of the quantities cut or as regulations aforesaid may require.

17. Subject to the provisions of paragraph 15 it is agreed that in the event of failure on the part of the Company to erect the said pulp mill and paper mill and plant, and to expend the money thereon hereinbefore stated, or in default of the said Company keeping the same running after the erection thereof and keeping the required number of men employed as aforesaid, the Government may refuse to permit the continuance of the cutting of the said wood.

18. The Company covenants with His Majesty that it shall not and will not at any time or in any place deposit, empty, run or turn into, or permit to be deposited, emptied, run or turned into any river, stream or other waters whatsoever refuse, sawdust, chemicals or other matter of any kind, which shall have the effect of destroying, harming or driving away the fish in such river, stream or waters.

19. The Company shall, in the development of the water power and the construction and equipment of the works and mills aforesaid, use cement and machinery of Canadian manufacture so far as the same is reasonably practicable.

20. It is understood and agreed that the pulpwood cut for or by the said Company in and upon the said territory shall be manufactured into pulp or paper in the said mill or mills to be erected by the said Company at or near the water power owned by them, or in additions to or extensions of the same which the Company may construct in the Province of Ontario, and shall not be sold in the wood or unmanufactured condition to any other person or persons.

21. It is hereby further agreed that until the Company shall have erected and completed the said mill or mills and shall have put the same in active operation the said Company will not sell, dispose of, assign or transfer the rights and privileges granted to them by this agreement, or any right, title or interest acquired by them hereunder, but an assignment or pledge or mortgage of the said agreement or of the Company's rights thereunder for the purpose of securing an advance of money or for the purpose of securing the bonds, debentures or other financial obligations of the Company or for any like purpose shall not be a violation of this agreement, and nothing herein contained shall interfere with any increase of capital stock or any re-organization of the Company or issue of preference stock.

22. The Crown may revoke the right, license or permit to cut whenever the Company shall fail to comply with the terms of this agreement.

23. Whenever the expression "the Company" shall occur in this agreement it shall be understood to mean and include the successors and assigns of the said joint stock company.

24. This agreement is provisional only until approved by resolution of the Legislative Assembly of the Province of Ontario.

In witness whereof the Commissioner of Crown Lands has set his hand and seal and the parties hereto of the Second Part have signed, sealed and delivered on the day and year first above written.

Signed, sealed and delivered
in the presence of
AUBREY WHITE.

E. J. DAVIS. [Seal.]
PETER McARTHUR. [Seal.]
Per NEIL GORDON, Attorney.
CHAS. D. WARREN. [Seal.]
W. C. PHILLIPS. [Seal.]
Per E. F. B. JOHNSTON, Attorney.
WM. KERR. [Seal.]
E. F. B. JOHNSTON. [Seal.]

BINDING DEPT. JAN 18 1974

Government
Publications